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Current Topics.

Humour in Law Books.

A STORY has come down to us that once in the old Court of Common Pleas one of the counsel engaged in the particular case apologised for a sally of wit which set the court laughing. Chief Justice ERLE, the story goes on to relate, did not have the laughter "instantly suppressed"; on the contrary, he quietly said, "the court is much obliged to any learned gentleman who beguiles the tedium of a legal argument with a little honest hilarity." If this be so in court, as we believe it is, it is equally true in legal text-books, which, however ably written, are apt, if not relieved with an occasional gleam of humour, to prove a little dry to the student on his first embarking on professional studies. This, of course, does not mean that legal works are to be primarily humorous compilations; it merely means that if some proposition may be illuminated by a witty anecdote or allusion, the opportunity should not be let slip, for its inclusion may materially assist the reader in memorising the legal principle to which it is appended. How this can be done, happily and judiciously, is well illustrated in those masterly volumes prepared by the late Dr. COURTNEY KENNY, and in particular in his "Outlines of Criminal Law," a new edition of which by Mr. G. GODFREY PHILLIPS, the first to be issued since the lamented death of the author, has just been published. To turn over its pages anew and to note the humorous sallies in the footnotes is a veritable delight. Thus, in one of the early chapters we read that "Treason is legally the gravest of all crimes, yet often, as Sir Walter Scott says, remembering Flora Macdonald and George Washington, 'it arises from mistaken virtue, and therefore, though highly criminal, cannot be considered disgraceful.'" This passage formed part of Dr. KENNY'S lecture to his Cambridge students, from one of whom it was afterwards reproduced in a Tripos paper in this grotesque form: "The conduct of Flora Macdonald towards George Washington was treasonable, yet quite praiseworthy"! Another example of an examinee getting hold of what is popularly termed "the wrong end of the stick" is given on a later page, where Dr. KENNY, having stated in his lecture that "no less recent and no less eminent a jurist than Sir James Stephen maintains that criminal procedure may justly be regarded as being to Resentment what Marriage is to Affection—the legal provision for an inevitable impulse of human nature," found an examinee reproducing this analogy in the startling form that "Stephen maintains that marriage is to love what punishment is to crime"! But the humorous notes are not all provided by "howlers" from the examination room. With his perception of the amusing side of the law and legal procedure, Dr. KENNY, after his statement in the text that the penalty for bigamy is penal servitude for not more than seven years or less than three, or imprisonment for not more than two years, inserts this footnote: "Lord Russell, L.C.J., added: 'And the having two mothers-in-law.'" How the value of a seemingly innocent statement of fact was on one occasion cancelled by a question in cross-examination, is admirably exemplified in the following note: "Prisoner's evidence in 1911: 'I am an industrious man and recently worked for seven years in Devonshire." Upon this, cross-examining counsel put a well-founded question in this form: "Was it not at Dartmoor"? Admirably written and lit up by annotations such as these, how could the "Outlines" be other than a work to make a potent appeal to the student?

Saving Income Tax.

THE decision of the Court of Appeal in *Watson's Trustees* v. *Wiggins* [1933] 1 K.B. 245, has been upheld by the House of Lords (*The Times*, 22nd February, 1933). The matter arose out of a settlement whereby trustees were directed to stand possessed of an annuity which the settlor covenanted to pay them during the joint lives of himself and his son in trust for the latter, the trustees being empowered during minority to apply it for the son's maintenance, etc., and to accumulate the proceeds. The question to be decided turned upon a power of revocation, reserved by the settlor and exercisable with the consent of one of five named persons, having regard to the provisions of s. 20, sub-s. (1) of the Finance Act, 1922. Did the disposition come within the purview of that section so as to render the annuity part of the settlor's income for tax purposes, or was it the income of the child, and thus a proper subject for tax relief? The point was not one which could be decided on broad grounds or by looking at the substance of the transaction. As Lord HANWORTH said in the Court of Appeal "the very meticulous nature" of the section was against such a course. Paragraph (*a*) relating to income of which the settlor could obtain possession "without the consent of any other person" was clearly inapplicable, and Lord BUCKMASTER stated in the House of Lords, that he was confirmed in the view which he took by the marked contrast between that paragraph and paragraph (*c*). This relates to dispositions of income "for some period less than the life of the child." The fact that the annuity was payable for the joint lives of father and son was of no consequence, express provision being made to exclude this as a relevant consideration, and, indeed, the sole question to be decided was whether the power of revocation *per se* led to the interest being one for less than the life of the child. The House of Lords held that it did not. A limitation for the life of the

child subject to a power which enabled that limitation to be set aside did not prevent it—so long as it lasted and remained unrevoked—from being a limitation for the life of the child. Therefore the annuity ranked for tax purposes as income belonging to the child who was entitled to the statutory deductions.

And/Or.

EVERY now and again English critics are to be heard lifting up their voices in protest against what they assert to be the unjustifiable inroads made by our transatlantic brethren upon the purity of the English language. No doubt these strictures are sometimes justified, and there are certain Americanisms which grate upon an English ear. It is, therefore, all the more gratifying to find an American judge protesting against the use of some word or phrase as not being English. This happened recently in a case in an Illinois Court. It appears that in the Illinois Constitution of 1870, it is provided that "judicial proceedings shall be taken and preserved in the English language." In the case in the appellate court Mr. Justice O'CONNOR was faced with a document which contained the expression "and/or," regarding which he said that it "is not to be regarded as the 'English language' as these words are used in the Schedule of the Illinois Constitution, 1870." The judge complained that the second and third findings of fact and the third, fifth and sixth propositions of law contained the symbol "and/or" eight times, a sufficiently numerous citation to rouse his indignation against what he termed "this freakish fad." Quite recently a symposium on the subject of the symbol appeared in one of the American legal publications and the general feeling expressed was one of condemnation of its use. How did it creep, first, into mercantile documents, and then into legal pleadings? The first instance of its use as appearing in the reports, so far as the present writer has been able to discover, is in the case of *Cuthbert* v. *Cumming* (1855), 10 Ex. 809. There, by a charter-party, the defendant agreed to load "a full and complete cargo of sugar, molasses and/or other produce." In his judgment BARON ALDERSON deals with the expression and finds no difficulty in construing it, nor does he comment upon it as being anything unusual. Apparently, therefore, it was no new symbol at that time. In the later case of *Bowes* v. *Shand* (1877), 2 App. Cas. 455, Lord CAIRNS refers to it as apparently little known to him, but as he had been brought up on the Chancery side it is unlikely that he should meet with it, for, so far as we are aware, it has not yet been imported into conveyances or wills or any of the other documents with which Chancery practitioners are generally concerned. The symbol may not be very elegant and it may occasionally be so overdone as to cause irritation, but, after all, it has a certain utility as an abbreviation, and as such it is not likely to be ousted without a struggle.

"Physician—Heal Thyself!"

THE Pharmaceutical Society, like The Law Society, can never be accused of neglecting the professional health of its own body whilst looking after the delinquencies of other bodies. Indeed, the taunt "Physician—heal thyself" would seem to have been adopted almost as a motto, if we may judge from the annual report of the Society's Registrar, the legal side of which records the fact that during last year out of 169 cases in which prosecutions were instituted, less than half were directed against "outsiders." Apparently the *corpus pharmaceuticale* has been reduced to a very healthy state by this home-dosing treatment, since the register contains 24,300 names, and visits were paid by the Society's inspectors to 10,545 chemists' shops and (presumably) drug "stores" kept by unqualified persons. We notice also in the report what we imagine to be a new departure in discipline adopted by the Society, viz., the removal of a member's name from the roll for "conduct contrary to or subversive of the interests of the Society." This is euphemistically termed "deposition," which seems to indicate removal from the roll of members, but not from the register of qualified persons as in the case of medical practitioners.

Owner's Risk.

IN a recent case HORRIDGE, J., drew the jury's attention to the wide terms in which one of the Ministry of Transport's Statutory Rules and Orders had been drawn. The order in question characterised by his lordship as "a most extraordinary one" relates to the tyres of motor vehicles which must be "in such condition as to be free from any defect which might in any way cause damage to the surface of the road, or danger to persons on or in the vehicle or to any persons using the road." The penalty—"not exceeding £20"—imposed for the breach of this and other regulations apparently comes into operation irrespective of any fault on the part of the owner. "We might," the learned judge said, "buy a brand new car and any one of us might be a victim because of a defect which was not apparent but which, nevertheless, caused damage to the road or to a person walking on it. The car owner at once might be subject to this criminal-looking penalty of £20. Yet regulations of this kind are made unhindered and they are given statutory force. I do not know how it strikes members of the jury, but it strikes me as rather alarming." It is not always easy to strike a balance between the claims of moral responsibility and legal liability. The latter must sometimes arise in the absence of the former: See *Tarry* v. *Ashton* (1876), 1 Q.B.D. 314. The analogy between a motor car and the dangerous object which according to *Rylands* v. *Fletcher* (1868), L.R. 3 H.L. 330, a man brings on to his land at his own peril might win ready acceptance, but even that rule is subject to qualifications, one of which is that the damage has arisen in the course of normal user of the land in question.

The British Celanese Case.

PROTRACTED and expensive litigation like that which terminated in the judgment of Mr. Justice CLAUSON in *British Celanese Ltd.* v. *Courtaulds Ltd.* on 13th February (*The Times*, 14th February) is sufficiently infrequent in these hard times to attract considerable public attention. Five "silks" and three junior counsel were employed in the case, and the hearing lasted thirty-five days. The total costs are estimated to be in the neighbourhood of £50,000. The matters in dispute were three patents belonging to the plaintiffs, who claimed an injunction to restrain the defendants from infringing them, as well as damages and other relief. The defence was that the letters patent were invalid, and there was a counter-claim for their revocation. Both the plaintiffs and the defendants were manufacturers on a large scale of artificial silk, the plaintiffs being pioneers in the production of acetate silk, while the defendants were pioneers of the viscose method of production. The plaintiffs alleged that between January, 1926, and July, 1931, the defendants sold cellulose acetate yarns and fabrics containing such yarns as had been manufactured and had used machines constructed in accordance with the inventions disclosed in the complete specifications of their letters patent. Mr. Justice CLAUSON held that two of the patents in question were invalid, and in the third case that there had been no infringement. His Lordship therefore dismissed the claim and allowed the counter-claim, with costs to the defendants on both the claim and the counter-claim. Artificial silk, not very long ago both a novelty and a luxury, has become a common necessity in our everyday lives, and it is interesting to observe that the two principal corporations supplying this commodity are now wealthy enough to indulge in litigation of the most expensive kind. Another interesting feature of the case was the number of leading counsel employed. One cannot help wondering whether this fact was the silent tribute offered by artificial silk to the genuine article.

Criminal Law and Practice.

EXTRADITION TO AND FROM FOREIGN COUNTRIES.

THE number of people who really know the law of extradition can be counted on the fingers, with some to spare. But, like many little known branches of law, the Extradition Acts are liable to become of sudden and considerable importance to the practitioner. A brief outline of the matter, without going into the finer points, will at least enable one confronted with an extradition case for the first time quickly to find his bearings.

The law on the subject is contained in the Extradition Acts, 1870, 1873, 1895, 1906 and 1932, and the treaties. The practice is that of the Bow Street magistrates, the High Court hearing appeals from them, and of the Secretary of State.

The extradition of a fugitive criminal from this country begins with a requisition through diplomatic channels. The foreign ambassador communicates with the Foreign Office, from which the matter goes to the Home Office, where it is decided whether an order shall be issued to a magistrate at Bow Street, requiring him to issue a warrant of apprehension for the fugitive.

All this takes time, during which the fugitive may pursue his flight elsewhere. There is therefore a more direct method of instituting proceedings, as it were, provisionally. A warrant may be issued without order by a police magistrate or any justice of the peace in any part of the United Kingdom in the same way as a warrant may be issued for a crime committed in the United Kingdom. The arrest on such a warrant must be reported to the Secretary of State, who may cancel the warrant or leave the matter open till a requisition is received through diplomatic channels for the extradition of the prisoner. Where the warrant has been issued elsewhere than at Bow Street the justice before whom the prisoner is brought orders the prisoner to be brought up there. The whole of extradition, outwards, is dealt with at the one court.

The various treaties fix a period after arrest in which a formal requisition must be made, and the police magistrate has power to fix a reasonable period where a treaty is silent.

Extradition can be granted only for offences listed in the particular treaty concerned. The lists vary, some being much fuller than others, and some containing an optional clause (which formed the subject of an article in 73 SOL. J. 701).

Naturally, with the great diversity of national laws, the content of a term descriptive of an offence in one country is often not the same as that of the nearest equivalent in the language of the other. Hence, it has been rightly and sensibly held that so long as the facts constitute a crime named in the English version and one named in the foreign version, it does not matter at all that they are not printed side by side as equivalents. It was laid down in *R.* v. *Corrigan* (1930), 22 Cr. App. R. 106, a case discussed in 74 SOL. J. 761, that a person is extradited upon a set of facts. The facts must constitute a crime (listed in the treaty), according to English law, and a crime (listed in the treaty) according to the foreign law in question, but it is the facts which matter.

The crime must, of course, be an "extradition crime," that is one scheduled to the Extradition Act, 1870, as amended by later Acts.

The test whether a fugitive criminal shall be committed for extradition or discharged is exactly the same as that whether a person accused of an indictable offence shall or shall not be committed for trial (Extradition Act, 1870, s. 10), and the procedure is as nearly as possible the same. By s. 9 of the Act cited, the magistrate hearing the case has the same jurisdiction and powers as near as may be as if the prisoner were brought before him charged with an indictable offence committed in England.

Evidence to justify committal must be produced within a period limited by the particular treaty in question. In most cases this is two months. Where no limit is fixed the period allowed is within the discretion of the magistrate.

Depositions or statements on oath taken in a foreign statement, or copies of them, may, if duly authenticated, be received in evidence. This does not exclude verbal evidence given on oath in England before the magistrate.

When a fugitive criminal is committed for extradition the committal has to be reported to the Secretary of State. The committed fugitive has a right of appeal, which is taken on an application for a writ of *habeas corpus*. He has fifteen days after his committal in which to appeal.

If he does not appeal or his appeal is unsuccessful the Secretary of State issues a warrant for his conveyance to the foreign state seeking his extradition. If he is not surrendered to the foreign state within two months a judge of the High Court may release him unless sufficient cause be shown for his further detention.

He may be tried by the foreign courts for the offence in respect of which he is surrendered, but for no other. Trial for any other offence would be a breach of the treaty to be dealt with diplomatically; there is of course no legal remedy.

Where a person charged with crime in the United Kingdom is believed to have fled to a foreign country, the procedure, so far as the courts here are concerned, is simple.

A written information is laid for an indictable offence, supported by full written depositions of all available witnesses, and a warrant is issued. A written application is made by the prosecution to the Secretary of State for the Home Department. It should briefly recite the facts and be accompanied by the warrant of arrest or a certified copy of it, and by the information and depositions. A description, with a photograph if possible, of the accused, should also be sent, and an indemnity for expenses. A provisional arrest can be procured upon sending the warrant and the indemnity, with an undertaking to complete the information and depositions without delay.

When the fugitive has been surrendered to the British authorities he is brought to England and his trial proceeds in the ordinary way. He may be tried only for the offence (that is on the set of facts, see above) on which he has been extradited.

The Town and Country Planning Act, 1932.

BY S. P. J. MERLIN, Barrister-at-Law.

ARTICLE III.

THE last article described briefly the procedure available to a property owner who desired to oppose or modify a scheme. In this it is proposed to deal in very summary form with ss. 18 to 24 of the Act, which contain (1) the provisions for compensating the owner whose property is injuriously affected by a scheme, and (2) the provisions giving the local authority a right to make claims for and recover betterment from those owners whose property has increased in value in consequence of a town planning scheme.

By s. 18 it is enacted that, subject to certain exceptions, any person (*a*) whose property is injuriously affected by the coming into operation of any scheme; or (*b*) who suffers damage by reason of any action taken by a responsible authority under s. 13 of the Act; or (*c*) who for the purpose of complying with any provision contained in a scheme, or in making or resisting a claim under the provisions of this Act relating to compensation and betterment, has incurred expenditure which is rendered abortive by a subsequent variation or revocation of the scheme, shall, if he duly makes a claim, be entitled to recover as compensation . . . the amount by which his property is decreased in value, and, in the case of property on which he has carried on a trade or

business or profession, the amount of any resulting injury to that trade or business or profession, or, the amount of his damage, or, so far as it was reasonably incurred, the amount of the abortive expenditure, as the case may be.

The section goes on to provide that in quantifying and awarding compensation in respect of property injuriously affected, account shall be taken of any *additional* injurious affection of the property by reason that since the commencement of this Act the Minister has refused, on an appeal made to him under an interim development order, to grant an application for permission to develop the property, or that the Minister has imposed any conditions on the grant of such an application made since that date.

By s. 19 the Minister is given power to exclude compensation in certain classes of cases, mainly in cases where the accepted principles of town planning are the justification. The provisions of this section are, however, too tortuous to set out here, but they should be scrutinised carefully before any claim comes to be made. To anyone who has a definite claim to prepare, or specific problem to solve, it will not be difficult to decide by a perusal of ss. 19 and 20 whether or not a given claim is within or without those cases for which compensation is payable.

Section 20, which excludes or limits compensation in certain other cases not included in s. 19, provides that no compensation shall be payable in respect of any property on the ground that it has been injuriously affected by any provision contained in a scheme if a provision to the same effect was, at the date when the scheme came into operation, already in force or could have been put into force by virtue of some other existing Act, such as, e.g., a Public Health Act.

In sub-s. (2) it proceeds to lay down that a person shall not be entitled to recover compensation in respect of any action taken by an authority under s. 13 of this Act (q.v.) *except* in a case where a building or work which the authority have removed, pulled down or altered, was an existing building or an existing work, or a use of a building or land which they have prohibited was an existing use.

Recovery of Betterment from Owners whose Property is Increased in Value.

In the repealed Town Planning Act of 1925 it was provided that where an owner had his property increased in value by a planning scheme the responsible authority might recover one-half of such increase. By s. 21 of this Act the old 50 per cent. is now increased to 75 per cent. There are, however, larger safeguards in this long s. 21 which were not available to owners in the old Act, and among these safeguards to be noted is one which provides that owners shall not be compelled to pay capital sums before such sums have actually come into their possession.

A responsible authority may recover betterment whenever any property is increased in value (1) by the coming into operation of any provision in any scheme, or (2) by the execution of any work under a scheme. Generally speaking, the claim for betterment must be made within twelve months after the date on which the provision came into operation, or such longer period as may be specified in the scheme, or within twelve months after the completion of the work, as the case may be.

The property owner against whom a claim for betterment is made may at any time within twenty-eight days after service on him of the claim give notice in writing to the authority requiring them to defer the claim, and in that event the claim shall be withdrawn. When this is done the authority can make a fresh claim: (*a*) on the taking effect at any time within fourteen years from the date of the service of the said notice of a *disposition* of the property; (*b*) on the taking place at any time within fourteen years of a *change of use* of the property; (*c*) in the case of property used for the purposes of business or industry, at any time within a period of twelve months after the expiration of the said period of five years.

Any sum recoverable under this Section 21 for betterment may be paid either immediately or by such instalments spread over a period not exceeding thirty years as may be agreed or determined under this Act. Interest, however, will be paid on the instalments (sub-s. (6)).

Making of Claims for Compensation or Betterment.

In s. 22 it is enacted that a claim under this Act for compensation, or in respect of an increase in the value of any property, shall be made by serving upon the authority, council, or person from whom the amount alleged to be payable is claimed, a notice in writing *stating the grounds of the claim and the amount claimed* (sub-s. (1)). These claims must be made within twelve months of the happening of certain material matters (see sub-s. (2)).

With regard to the determination of claims and the recovery of amounts due to owners for compensation, or to authorities for betterment, it is provided in s. 23 that any question arising under this Act shall, unless the authority and all persons concerned otherwise agree, be referred to and determined by an official arbitrator to be appointed in accordance with the provisions of the Acquisition of Land (Assessment of Compensation) Act, 1919, who shall have similar powers as he has under that Act.

(*To be continued.*)

What is a "Temporary Building"?

By s. 27 of the Public Health Acts (Amendment) Act, 1907, it is provided that before any person erects or sets up a temporary building he shall apply to the local authority for permission to do so. The application must be accompanied by a plan and sections of the proposed building drawn to a scale of not less than one inch to every eight feet and a block plan, drawn to a convenient scale, showing the intended situation and surroundings of the proposed building, together with a specification describing the materials proposed to be used in the construction of the building, and the purpose for which the building is intended. The local authority must signify their approval or disapproval within one month. Summary proceedings may be taken for the recovery of a penalty against any person who erects or sets up a temporary building without the permission of the local authority; the local authority may also demolish the building themselves and recover the costs and expenses from the offender. Certain buildings as follows are exempt from the provision:—

(*a*) Any building expressly exempt from the operation of the Public Health Acts or the bye-laws made under those Acts and for the time being in force within the district;

(*b*) Any building erected or set up for the purpose of protecting or preventing the acquisition of rights to light;

(*c*) Any temporary building set up as part of the plant to be used in or about or in connection with the construction, alteration or repair of any building or other work; but so far as regards only so much of this section as relates to plans, sections and specifications.

It should be noted that this section only becomes operative in a district when applied thereto by an order of the Minister of Health, but it has been so applied in a large number of districts and many local Acts contain similar provisions. The question of "what is a temporary building" is, therefore, of general importance and interest to legal practitioners.

Some considerable guidance is to be obtained from the reported cases, a review of which is given hereunder.

In *Whitehorn* v. *Smelt* (1910), 74 J.P. 102, the structure in question was a houp-la. The justices dismissed the summons and the Divisional Court held that the structure could not, as a matter of law, be said to be a *building*, and that, therefore,

the order of the justices must be affirmed. In the course of his judgment Lord Alverstone, L.C.J., said: "It is quite clear to a large extent the question is one of fact . . . we cannot say that this booth which could be put up and taken down every day must, as a matter of law, be a building, and that, therefore, the magistrates' decision was wrong when they dismissed the summons." Bray, J., said: "There is no definition of 'building' in the statute, and therefore we must construe the word according to its ordinary meaning. The only light thrown upon the matter comes from s. 27 (1), which says: 'The application shall be accompanied by a plan and sections . . . and a block plan' and so forth. These are not things which you would expect in reference to a structure of this kind *which is nothing more or less than a large tent*. A building must be something that one builds. Whoever heard of the expressions 'building a tent' or 'building a booth'"?

In *Andrews* v. *Wirral R.D.C.* [1916] 1 K.B. 863. the structure had, prior to December, 1914, been a small building containing two rooms standing on baulks of timber laid on the ground in a field at M. It was so erected under licence from the tenant or owner of the field in question, who took the sum of £3 10s. per season for the privilege. Some time prior to 12th December, 1914, the machine had been lifted from the ground by a jack, wheels had been attached to it and it had been moved from the place where it had previously stood to another place. The Court of Appeal (Reading, C.J., Warrington, L.J., and Scrutton, J.) were of opinion that the building was a temporary building. *Per* Reading, C.J., at p. 873, "There is no doubt, having regard to the facts, that it was a temporary building." *Per* Warrington, L.J., at p. 874: "I should have been prepared to determine that, as it originally stood, it was a temporary building; but it is unnecessary to do that, because I am satisfied that when it was set upon wheels and moved from one place to another it must be regarded as a temporary building then 'set up' to use the expression of the Act."

In *Rodwell* v. *Wade* (1925), 23 L.G.R., the structure resembled a caravan. The body was built on the chassis or under-carriage of a motor vehicle and could be lifted off the chassis. It was divided into sections or compartments and had been used and occupied as a dwelling-house for several months. It was also proved that it was intended to use and occupy the structure as a dwelling-house until building prices became lower when it was intended to build on the site a dwelling-house of a permanent character. The justices held that the structure was not a temporary building, and their decision was upheld by a Divisional Court, consisting of Hewart, C.J., Shearman and Salter, JJ., on the ground that the question was one of fact and there was evidence on which the justices could come to the decision they did. Lord Hewart, C.J., however, expressed surprise that the justices had come to the decision they did in view of the decision in *Andrews* v. *Wirral R.D.C.*, *supra*. Shearman, J., in giving his judgment, stated as follows: "I do not doubt now that I see this case stated, that when this matter was argued below, it was said that this is really a caravan building. It was then conceded in argument that a wagon caravan building which goes about the country cannot and ought not to be described as a temporary building, even though it may temporarily occupy different places in the country. Then the argument proceeded upon the basis that this particular structure came into that class, and not into the class of temporary buildings—a nice question. I think that the justices did address themselves to that question. It is admitted that this thing is movable—that the respondent might be able to move it away; it was not fixed to the ground; it was on wheels; it had shafts; people lived in it; and yet the bottom of it was an old chassis on wheels . . . Thereupon, on the question of fact, I think the justices came to the conclusion that they were not satisfied that it was a building, and they dismissed the information. Thereupon we have no jurisdiction to interfere with their finding."

In *Keeling* v. *Wirral R.D.C.* (1925), 23 L.G.R. 174, the structure was an old railway coach which had been converted into a dwelling and let at 15s. a week to a tenant. Land immediately surrounding it was set apart for the use of the tenant, and fenced by pales and posts, but the carriage was readily removed by horse traction if these posts were removed. On proceedings being taken against him in a court of summary jurisdiction, the owner of the coach offered no evidence to rebut or qualify the inferences to be drawn from the facts, but contended that s. 27 did not apply. The justices held the structure to be a temporary building and fined the offender. On appeal to the Divisional Court, Lord Hewart, C.J., emphasised that the question, and the only question, raised by the case was, whether there was evidence upon which justices might find as they did. His lordship referred to a number of cases, including *Whitehorn* v. *Smelt*, *Andrews* v. *Wirral R.D.C.* and *Rodwell* v. *Wade*, and then observed: "I have enumerated, for the sake of convenience, the cases which seem to bear upon this point; but when one looks at these cases what is apparent is that the circumstances are infinitely various, and that the conclusion upon a particular set of facts sometimes throws very little light upon the conclusion proper to be drawn from a somewhat different set of facts. One cannot forget that the object of this statute of 1907 is to protect the health of the public. The object is to prevent persons under the cover of what is said to be temporary from evading regulations which experience has shown to be necessary or at any rate useful to the health of the community." After referring to the provisions regarding plans and sections, his lordship continued: "It may well be that these particular provisions about plans and sections and the rest of it are more obviously and naturally applicable to a building which, although temporary, is of considerable dimensions and of substantial materials than to a building which is of modest dimensions, and, it might be, made of comparatively flimsy materials. But the Legislature in making these provisions had to bring within the ambit of the section every possible case and therefore if material of the kind were thought necessary to enable the local authority to arrive at a true opinion it follows that provision must be made with regard to all cases coming within the section . . . It would be fantastic to hold that a person could evade the provisions of this section by completely constructing that which was intended to be a building *in situ* at some quite different place and conveying that building in its complete form, and thereupon depositing it *in situ* saying: 'There is no question of proposing to use materials for construction here; all that is past and gone.' In my opinion the justices here—and I say no more upon the matter than this—had material upon which they might properly come to the conclusion to which they came." The court dismissed the appeal.

The case of *Ruislip-Northwood U.D.C.* v. *Lee and Another* (1931), 95 J.P. 164, concerned twenty-six structures consisting of under-carriages of vehicles of various types, such as floats, tramcars, buses and pantechnicons. In some cases superstructures built for human habitation had been built upon the under-carriages and in other cases the original body of the vehicle had been converted so as to be suitable for human habitation. In and upon and around many of the structures, balconies, steps, sun-blinds, windows, chimneys and surrounding fences had been erected. All the structures were in fact used for human habitation and were occupied by persons holding tenancy agreements from the defendants in the action which was for a declaration that the structures were temporary buildings within the meaning of s. 27. The structures were described in the tenancy agreement as bungalow caravans and their removal from the site without the consent of the owner was prohibited. MacKinnon, J., in holding that they were temporary buildings, said that he was quite satisfied that the whole purpose of the scheme had been to establish

the structures as permanent to the extent to which their structure permitted permanent residence there, and the wheels had been left on solely for the purpose of being able to say that these structures could be wheeled outside certain statutory provisions, which they would clearly be within if they were sheds upon the ground without the wheels being there.

This completes the review of the reported cases. An attempt will now be made to summarise the effect of these cases.

Firstly.—The question in each case, whether a structure is or is not a temporary building, is largely one of fact to be determined according to the particular circumstances in each case.

Secondly.—Regard must be had to the object of s. 27 of the 1907 Act, which is to prevent persons under the pretence of erecting what are said to be temporary buildings from evading regulations which experience had shown were necessary for the health of those who might occupy them if they were intended to be used permanently.

Thirdly.—The fact that a structure has been constructed elsewhere and brought on to the land in question already completed will not prevent it from coming within the section.

Fourthly.—Caravans, railway coaches, old omnibuses, pantechnicons and the like may be held to be temporary buildings if their user as a building has been substituted for their original user. The important point appears to be whether the circumstances show that the original user has been abandoned. The fact that the wheels have been left on a structure of this type, and that it is quite possible for it to take the road again, will clearly not prevent the structure from being regarded as a temporary building.

Lastly.—It is proposed to give a short list of some of the circumstances which on the one hand will support a finding that a structure is a temporary building and which, on the other hand, point in a contrary direction.

Indicating a temporary building.

(1) Structure has characteristics of a building.

(2) Structure is being used or is intended to be used in the manner of a building, more particularly as a dwelling.

(3) Adaptation or modification of structure not originally a building showing an intention to use it as a building.

(4) The letting of the structure for human habitation in the same manner as a dwelling might be let.

(5) Laying on of gas, water, etc., to the structure.

(6) Giving the structure a name as if it were a bungalow or other dwelling-house.

Indicating to the contrary.

(1) The structure is something which in the ordinary sense of the word is not a building, e.g., motor caravan, omnibus. See also the houp-la case (*Whitehorn* v. *Smelt, supra*).

(2) Evidence of recent user as caravan, etc., and intention to use again for original purpose.

Costs.

THE ACTS AND OTHER AUTHORITIES.

(*Continued from p.* 56.)

THE last article dealt with the costs of non-contentious matters. There now remains to be dealt with the costs of contentious business, and by far the greater part of this is comprised of business done in the Supreme Court, either before the judges, or the Masters in Chambers. The practice of the Supreme Court is regulated by the Rules of the Supreme Court, 1883, as amended from time to time, and the section of these rules dealing specifically with costs is Order LXV.

Appendix N of the Supreme Court Rules, 1883, sets out the allowances to be made to solicitors in respect of any cause or matter taken in the Supreme Court. There is an exception to this to which reference will be made later. The allowances set out in the appendix do not, however, bind the Taxing Masters who, by Ord. LXV, r. 27 (29), are given power to exercise their discretion, and may increase the fees if for any reason they think fit. They have no power, however, to decrease the fees, which are the irreducible minimum.

Power was given to the Taxing Masters by the last paragraph of sub-s. 37 of r. 27, added by R.S.C., January, 1902, r. 11, to take steps to regulate the practice with regard to the allowances to be made, and the outcome was the Practice Masters' Notes, 1902, which, in a sense, amplify Appendix N. These Notes, again, do not bind the Taxing Masters, but merely indicate the allowances which they are prepared to make. Nor have they any statutory force.

The fees set out in Appendix N were increased by 20 per cent. as from the 1st January, 1918, pursuant to Ord. LXV, r. 10 (*a*), added in 1918, and were again increased by another 13⅓ per cent., making in all 33⅓ per cent., from the 1st September, 1919, pursuant to r. 10 (*b*). The former rule excluded costs relating to criminal proceedings, but the latter rule did not, and in fact applied to all business covered by the Rules of the Supreme Court. This increase in the allowances has now been amended to 25 per cent. as from the 11th October, 1932, pursuant to R.S.C. (No. 2), 1932, dated 11th July, 1932, which applies to all business, and to costs as well between solicitor and client as between party and party.

Special rules have been made relating to non-contentious probate business, and a special scale of fees has been appended to the rules.

Costs in the County Court are regulated by the scales set out in the appendix to the County Court Rules, 1903–25, made pursuant to the County Court Acts, 1888–1919. The scales are divided into lower and higher scales, and the latter are further sub-divided into three sub-divisions, namely, scales A, B and C. The lower scale is applicable only to costs in respect of claims of between £2 and £10. The higher scale applies as to scale A to sums recovered of between £10 and £20, scale B to sums recovered of between £20 and £50, and scale C to sums recovered over £50. Rule 50, Ord. LIII of the County Court Rules increased the allowances under scales B and C by 33⅓ per cent. as from the 1st September, 1919, and this increase has since been amended to 25 per cent. as from the 11th October, 1932, in conformity with the general amendment of this statutory increase in costs.

Various provisions are made by sundry Acts with regard to costs in the County Court, and reference may be made, for example, to the Adoption of Children Act, 1926, the Workmen's Compensation Act, 1925, the Increase of Rent and Mortgage (Restriction) Act, 1920, etc. Again, special scales of costs have been compiled dealing with particular business, as, for example, the scale set out in the rules made by the Board of Trade in 1898, under the Light Railways Act, 1896, and the scale under the rules, dated 5th March, 1910, pursuant to the Small Holdings and Allotments Act, 1908.

There remains the question of the costs in the higher Courts of Justice, namely, the Privy Council and the House of Lords (Appellate Jurisdiction). The taxation of costs in the former is regulated by the scale attached to the Judicial Committee Rules, 1925, whilst the latter is regulated by the Standing Orders made pursuant to the Appellate Jurisdiction Act, 1876. These costs are subject to the general increase, see the announcement in 64 SOL. J., p. 339.

The costs in connection with Bills in the House of Lords and the House of Commons are prepared from lists compiled respectively by the Clerk of the Parliaments pursuant to the House of Lords Costs Taxation Act, 1849, and by the Speaker pursuant to the House of Commons Costs Taxation Act, 1847. These costs were increased by 33⅓ per cent. in accordance with general practice, the intimation coming from the Clerk of the Parliaments and the Speaker, and conveyed to the Society of Parliamentary Agents who, in turn, notified The Law Society by letter dated 3rd March, 1920.

Company Law and Practice.

CLXX.

PREFERENTIAL DEBTS IN A WINDING UP.—II.

In discussing last week s. 264 of the Companies Act, 1929, I called attention to the fact that in construing the words "clerk or servant" in sub-s. (1) (*b*) of that section, difficulty is frequently experienced in determining whether a given person is a servant or not within the meaning of the section. I referred to two cases in this connection in an endeavour to show the trend of modern judicial opinion upon the construction of the word "servant." We have seen that it is generally accepted, that the basis of the test is the element of control over the manner in which the employee in question does the work. If the legal relationship of master and servant is to exist, so as to bring a given case within the section, the employer must exercise this particular control over his employee. If this element is wanting, it is probable that the particular employee comes within the more detached class of persons known as independent contractors. Although the presence of this essential control may be the most important factor in deciding a particular case, we have noticed that there are other considerations too which may carry great weight with the court—see the judgment of Sargant, J., in *In re Ashley & Smith Ltd.* [1918] 2 Ch. 378, to which I referred last week. Nevertheless, although we now have these guiding principles of construction, which are to a certain extent well-defined, the application of them to everyday facts often produces somewhat surprising results.

In *Cairney* v. *Back* [1906] 2 K.B. 746, the person seeking to prove that he was a servant within the meaning of s. 1, sub-s. (1) (*b*) of the Bankruptcy Act, 1888, was the secretary of a company. It appeared that he attended directors' meetings, attended to the correspondence and to callers and kept the minute book. He had, however, no particular hours of attendance at the company's offices, though the evidence was that he was generally there from 12 noon until 2 p.m., and that he employed a clerk under him who was there from 10 a.m. till 5 p.m. He was also registrar of another company, where he worked for considerably longer hours. In deciding that he was not a servant within the meaning of the section, Walton, J., said that the general work of the department was really done by the clerk, whom he (the defendant) himself paid, and that he did not exactly serve the company, but provided services, attending himself occasionally when required. But Walton, J., was clearly of the opinion that a secretary to a company, who was exclusively employed as such, would come within the section, and intimated that were it not for the fact of the defendant's other employment and the nature of the services which he actually rendered, he would have in fact held him to be a servant. In *In re Newspaper Proprietary Syndicate* [1900] 2 Ch. 349, Cozens-Hardy, J., held that a managing director of a company who had been appointed as such for three years at an annual salary, was not a "clerk or servant" within the meaning of the Bankruptcy Act, 1888. s. 1, sub-s. (1) (*b*). A director of a company is not a servant within the section, and a managing director is only an ordinary director entrusted with some special powers.

By way of contrast let us now look at the case of *Re G. H. Morison and Company, Ltd*, 106 L.T. 731, where the applicant sought to bring himself within s. 209 (1) of the Act of 1908, which, as we have noticed, is substantially reproduced by s. 264 of the new Act. The facts were that the applicant was a chemist, and that he was engaged for nine months by the company upon terms which were set out in a letter to him from the company. He was required to produce a specified series of formulæ for the manufacture of certain soaps, and he was paid, by the week, a weekly wage. He had to attend for two days a week only, but had to be there during specified hours. The remainder of the week he worked for another firm, so there was no question of his being exclusively employed by the company. If he completed all the specified formulæ within the nine months, he was still to be paid his wages until the completion of that period. He was to use his own discretion as to the order in which the articles were to be produced. Neville, J., held that the applicant was a servant of the company within the meaning of the section. An effort was made in the argument to draw a distinction (which his lordship described as "wholly illusory") between the rendering of services and the rendering of service, based upon the case of *Simmons* v. *Heath Laundry Company* [1910] 1 K.B. 543, which we shall consider in a moment. Neville, J., said that if a man rendered services for weekly wages and works for definite hours, such a man was a servant within the Act. This argument would appear to be in conflict with the decision in *ex parte Walter*, 15 Eq. 412 (which we considered last week) and it is possible that it might now be otherwise decided. It is an illustration of the difficulties attendant upon the attempted definition of the word "servant."

The problem also frequently arises in claims under the Workmen's Compensation Acts, and it is in this category that the case of *Simmons* v. *Heath Laundry Company, supra*, falls. The claimant was a girl employed in a laundry, where she was injured as a result of an accident. She earned 7s. a week in the laundry, but also earned a further 3s. a week by giving piano lessons at her mother's house. She claimed to be entitled to compensation at 10s. a week, on the ground that in respect of the 3s. a week earned by giving piano lessons she was also a workman within the meaning of the Act. The county court judge held that she could not bring herself within the Act in respect of these subsidiary earnings, and the Court of Appeal dismissed the claimant's appeal. In so doing, the court discussed the meaning of the term "contract of service." Fletcher Moulton, L.J., in declaring himself of the opinion that it was impossible to lay down any rule of law distinguishing one given case from another, said this: "It is a question of fact to be decided by all the circumstances of the case. The greater the amount of direct control exercised over the person rendering the services by the person contracting for them the stronger the grounds for holding it to be a contract of service, and similarly, the greater the degree of independence of such control, the greater the probability that the services rendered are of the nature of professional services and that the contract is not one of service. The place where the services are rendered, i.e., whether at the residence of the person rendering them or not, will also be an element in deciding the case, but is not in my opinion decisive, nor is the question whether the services are rendered to a person in the way of business or to a parent in respect of his children."

It seems now clear that in order to bring himself within the section as a "clerk, servant or workman," a claimant must show that there was a contract of service between himself and the company. This was pointed out by Clauson, J., in the recent case of *In re General Radio Company* [1929] W.N. 172. His lordship there held that a man who worked as agent for the company, and whose business it was to get orders for, and to install, maintain and repair wireless sets manufactured by the company, being paid a commission at fixed rates, was not a servant or workman, and was therefore not entitled to preferential payment in the winding-up. Clauson, J., pointed out that a person who claimed to be a servant of the company entitled to wages or salary in respect of services rendered must, in order to succeed, establish a contract of service. It was never contemplated in that case that the agents should give up more than their spare time. It will be seen, therefore, that the factor of exclusive employment was wanting. They were not paid a regular wage, but were paid only by way of commission. Moreover, no action would lie if the agent either refused work or the company failed to supply the agent with any work to do. Such an agent was in the position of an independent contractor as soon as he accepted work from the company, but was not the agent of the company under a contract of service.

(*To be continued.*)

A Conveyancer's Diary.

Protective Trusts—*continued.*

In continuance of this subject, I propose to call attention this week to the principal authorities upon the question what will cause a forfeiture under the statutory clause provided by the T.A., 1925, s. 33 (1) (i).

A case which is of considerable importance in other respects and is interesting in this connection is *Carter* v. *Carter* (1857), 3 K. & J. 617.

A testator made a will which was duly proved and acted upon for several years, all parties interested under it believing that it was the testator's last will. Some years afterwards a later will was discovered which was acknowledged and proved as the last will. By the will of earlier date certain parties were entitled to shares in the residuary estate of the testator and mortgaged "all their estate and interest in the testator's estate." Under the later will each of those parties was given an annuity only payable "until he should take the benefit of any Act for the Relief of Insolvent Debtors or do any act which but for that condition would have the effect of giving the benefit of that annuity to any other person" and in any of those events the annuity was to cease.

It was held that the annuities ceased as from the date of the mortgage, but it was said that it would have been otherwise if the mortgage had been only of the shares and interest which the parties took under the earlier will and had not extended to all their shares and interests in the estate of the testator.

That was a curious case and rather a hard one so far as the annuitants under the later will were concerned, especially as other parties interested under the earlier will had in terms mortgaged their interests under that will with, as it was held, no effect, there being no general words added to include all their interest in the testator's estate.

A more liberal construction was adopted in *Re Crawshay: Walker* v. *Crawshay* [1891] 3 Ch. 176.

The facts in that case were that by an agreement in contemplation of marriage, the intended husband agreed that he would settle (*inter alia*) the sum of £5,000 and any further moneys and property which he should receive and be entitled to under the will of his mother, and also agreed that on request in writing the same should be assigned to the trustees of the settlement upon trusts under which the wife would receive the first life interest. The mother afterwards by her will, in exercise of a power of appointment contained in the will of her father, gave to the husband a life interest subject to forfeiture upon alienation or attempted alienation by him.

The result was, no forfeiture, the husband having (so far as concerned the life interest appointed to him by his mother's will) agreed to do that which he could not do without destroying that interest.

The somewhat sophistical reasoning in the judgment in this case is worth reading.

The agreement there would seem to have been, at any rate, an attempt to create a settlement whereby the life interest of the husband was to be held in trust for the wife, but it seems that, for this purpose, an agreement to settle was not even an attempt to dispose or alienate although in equity, but for the proviso for forfeiture, there would have been a complete alienation.

Unless "attempt" in this clause imports an ineffectual attempt I do not see what meaning can be attached to it.

That brings me to another case of a settlement by a person having a like interest subject to forfeiture on alienation, the decision in which I can better understand: *Re Tancred's Settlement: Somerville* v. *Tancred* [1903] 1 Ch. 715.

In that case a person was entitled to a life interest, until he should assign, charge or otherwise dispose or attempt to dispose of the income or become bankrupt, or do or suffer anything whereby the income if belonging to him absolutely or any part thereof would become payable to or vested in some other person. The person so entitled assigned his interest to the trustees of his marriage settlement upon trusts under which he was to receive the income for life. By the settlement he appointed the trustees his attorneys to receive the income and gave them power to pay thereout the expenses of managing the trust.

It was held that there was no forfeiture since the life interest was in effect retained by the settlor notwithstanding that some part of it might be diverted to pay the expenses of the trust. Buckley, J., in the course of his judgment, said, "It is parallel to the case of a person who is going abroad and appoints somebody to collect his rents on the terms that he should be paid by deducting a commission. Neither is the appointment of the trustees to be his attorneys to recover the income an assignment. He only appointed them to act as his agents, retaining the beneficial interest himself."

By a parity of reasoning it was held in *Re Marshall: Marshall* v. *Whateley* [1920] 1 Ch. 284, that an order in lunacy appointing a receiver of the income of a person of unsound mind did not operate as a forfeiture of income to which that person was entitled subject to a proviso for cesser upon alienation or the happening of any event whereby he would be deprived of the enjoyment thereof. The receiver, it was said, was, in that case, merely the statutory agent of the person entitled and received the income for his benefit.

Again a direction to pay a creditor out of income accrued in the hands of a receiver appointed in an administration action will not cause a forfeiture: *Durran* v. *Durran* (1904), 91 L.T. 819.

It has also been held that a forfeiture clause in a will to take effect when a life interest should "belong to or become vested in" any person other than the life tenant does not take effect merely because a receiver is appointed by way of equitable execution with directions to pay the income towards satisfaction of the judgment debt and costs: *Re Beaumont* (1910) 103 L.T. 124.

It is probable however that if the forfeiture clause in that case had been in the form of cl. (i) of s. 33 there would have been a forfeiture.

It seems that a garnishee order against income in the hands of trustees will not operate as a forfeiture under the statutory clause because the order can have no effect unless the trustees have become debtors to the beneficiary: *Re Greenwood* [1901] 1 Ch. 887. In that case the clause was similar to the statutory one and the then Farwell, J., said that the expression "would be deprived of the right to receive the same or any part thereof" must be read as meaning "if he were deprived of the right to receive the same or any part thereof on the day it becomes due." There seems to be some doubt as to the effect of an order made under the Matrimonial Causes Act.

In *Re Carew's Trusts, Gillibrand* v. *Carew* (1910) 103 L.T. 658, a husband was entitled under a marriage settlement to the income of the settled funds with a proviso for forfeiture which was practically in the form adopted in clause (i). The marriage having been dissolved, an order was made in the P.D. & A. Division directing that the whole income should be applied for the benefit of the children of the marriage. It was held that the order of the P.D. & A. Division brought about a forfeiture.

On the other hand, in *Loraine* v. *Loraine and Murphy* [1912] P. 222, where the wording of the forfeiture clause was different, it was said that an order for or varying a settlement could not operate as a forfeiture.

I have now to consider what, under the authorities, is an "attempt" to do any act or thing whereby the beneficiary would be deprived of the right to receive the income.

I have said before that I think that the words "or attempts to do" should be deleted by express provision in a will or settlement adopting the statutory clauses, and I may add here that an examination of some of the cases on the point will confirm the desirability of doing so.

In *Martin* v. *Maugham* (1844), 14 Sim. 230, it was held that the mere filing of a petition in bankruptcy by an annuitant was an attempt to dispose of his annuity and a forfeiture was declared.

A case of considerable interest is *Re Porter, Coulson* v. *Capper* [1892] 3 Ch. 481.

In that case a woman entitled to a reversionary interest subject to forfeiture, on assigning or attempting to assign her expectant interest joined with her husband in assigning it to trustees upon certain trusts. The parties were domiciled in Australia, and under the law of that country (which applied) the assignment was inoperative except to the extent of the husband's interest (if any) in the wife's reversion.

It was held that the assignment was an attempt (although an abortive one) to dispose of the reversionary interest, and there was therefore a forfeiture.

It seems also that if a married woman has a life interest which she is restrained from anticipating and the statutory forfeiture clause applies, any assignment by her, although of no effect by reason of the restraint upon anticipation, will be an attempt which will cause a forfeiture. (See *Re Wormald* (1890), 43 Ch. D. 630).

It is interesting to compare these cases with *Re Crawshay* already mentioned.

Next week I hope to continue by considering clause (ii) and note some points regarding the discretionary trusts declared in it.

Landlord and Tenant Notebook.

Verbal Tenancies.

THE effect of L.P.A., 1925, s. 54 (2), is that a tenancy which *may not* expire within three years and takes effect in possession is not void for want of writing or seal, provided the rent be the best rent; but the advisability of reducing such arrangements to writing is constantly emphasised by misunderstandings which arise. Apart from impossibility of proof, the possibilities of trouble when the relationship can legally be proved are many.

A good illustration of the possibilities is afforded by the case of *Bolton* v. *Tomlin* (1836), 5 Ad. & El. 856. The action was for rent and for breaches of provisions affecting the cultivation of agricultural land which formed the premises, and the defendants were executors of the tenant. The plaintiff proved that the deceased had attended a meeting in December, 1819, when the farm, and other farms on the estate, were offered as from Ladyday, 1820; the procedure was that a printed copy of rules was shown to each prospective tenant; a memorandum at the foot provided for the filling in of agreed rent, premises, and any special particulars and for operative words, namely, that the landlord let and the tenant took the premises from Ladyday next, on a yearly tenancy, subject to the printed terms; but in this case the document had not been signed—except by the landlord's solicitor, whose signature purported to attest those of the parties! Rejecting an argument that only such terms should be considered part of the agreement as the law implied from the relationship of landlord and tenant, Denman, C.J., held that a parol agreement, once valid, could contain any terms.

The same principle governed the decision in a case concerning a very different kind of transaction, namely, a mortgage with an attornment clause: *Ex parte Voisey: re Knight* (1882), 21 Ch.D. 441, C.A. The clause in question provided that the mortgagor should attorn tenant as a *monthly* tenant; and it was held that, though the mortgagees had never executed the instrument, the term put the agreement outside the scope of the Statute of Frauds.

Bolton v. *Tomlin*, *supra*, was referred to in *Giles* v. *Spencer* (1857), 3 C.B. (N.S.) 244, an action against a bailiff for illegal distress. The defendant's employer had let rooms in a house originally to the plaintiff's mother, on a written yearly agreement, with a special provision that no distress should be levied unless he had shown her the receipt for his rent, he being a mesne lessor. The plaintiff had occupied these rooms for some time after her mother's death, and had then verbally agreed with the landlord to move to others in the same house on the same terms. This was held to be a new contract on the same terms, and valid though by parol.

As to whether a letting can be partly in writing and partly verbal, *Cornish* v. *Stubbs* (1879), 22 L.T. 21, suggests that it can, the verbal and written terms being to some extent actually at variance; but the decision might well be supported on other grounds than those argued. The plaintiff had been given notice to quit by his immediate landlord, whose term was drawing to an end, and had accepted a written weekly agreement determinable either by the immediate landlord or the superior landlord. It was also verbally agreed that notice should not be given by the lessor without giving the plaintiff sufficient opportunity to remove his stock and obtain other premises. Four years after the mesne lease had expired the reversioner died, and his executor, the defendant, soon afterwards gave the plaintiff nine days' notice to quit. The plaintiff tried to negotiate, but the defendant was not willing; and when the plaintiff tried to sell his stock by auction, some three weeks after the notice had expired, the defendant forcibly prevented the sale from taking place, and then obtained possession *via* the county court. The claim was for the disturbance of the sale, the plaintiff having had to sell his effects privately at a low price. It succeeded; but the arguments do not appear to have discussed the question of a verbal agreement adding to a written one, but to have concerned the removability of fixtures and implied terms!

The question of the validity of verbal tenancies must not, of course, be confused with that of evidence; the operation of s. 54 of L.P.A., 1925, must be distinguished from that of s. 40 (ss. 1 and 4 of the Statute of Frauds respectively). In *Ryley* v. *Hicks* (1725), 1 Str. 651, the court held that a letting from quarter to quarter made in February to commence at Ladyday was good without writing, as it might determine within three years from the making. We are not told what the action was about, nor how the tenancy was evidenced; presumably by part performance. But in *Inman* v. *Stamp* (1815), 1 Starkie 12, Lord Ellenborough refused to entertain an action against a defendant who was alleged to have made a verbal agreement to take apartments from Christmas, but to have receded from his bargain on 24th December, no part performance being established. In *Edge* v. *Strafford* (1831), 1 Cr. & J. 391, to all intents a similar case, the landlady's counsel urged that *Inman* v. *Stamp* had been decided without reference to *Ryley* v. *Hicks*. But, as the court pointed out, the two cases had nothing to do with each other. An agreement may be valid as opposed to void, but yet not actionable for want of writing or part performance. And those who have had occasion to advise seaside landladies whose intending tenants have taken rooms, after inspection, for a future date and have neither written nor taken possession, will appreciate the little difference.

THE CITY REMEMBRANCER.

The following selected candidates for the office of City Remembrancer, vacant by the death of Mr. J. B. Aspinall, have been submitted to the Court of Common Council of the City of London by the Officers' and Clerks' Committee:—Mr. J. R. W. Alexander, M.A., LL.B., standing counsel to the Society of Incorporated Accountants and Auditors and Secretary to the Chartered Institute of Gas Engineers; Mr. L. C. B. Bowker, O.B.E., M.C., Barrister-at-Law, legal secretary to the Law Officers of the Crown; Mr. R. G. Harvey Greenham, Barrister-at-Law; Mr. T. R. Harker, K.C., chairman of Traffic Commissioners for the South Eastern Traffic Area; Sir Gervais Rentoul, K.C., M.P.; Mr. Frederick Wills, LL.B., Parliamentary solicitor.

Our County Court Letter.

THE VALIDITY OF PRICE MAINTENANCE AGREEMENTS.

(*Continued from* 77 Sol. J. 9.)

In the recent case of *William Sweeting & Sons, Ltd.* v. *Brier; Lyon, third party*, at Pontefract County Court, the claim was for £24 19s. 4d. for the price of tobacco. The plaintiffs' case was that (1) the goods were supplied weekly from May to September, 1931, on condition that they were sold at the proper retail price, (2) on discovering that the defendant was supplying a cut-price dealer, the plaintiffs fulfilled no more orders, as the Imperial Tobacco Company would not supply wholesalers who sold goods to cut-price dealers. The defendant's case was that (*a*) being unemployed, he was asked by the third party to obtain supplies from the plaintiffs, (*b*) the latter did not ask if he had a tobacco licence or even a shop, and were aware that he was merely an agent for the third party, (*c*) the only reason for making him the defendant was to conceal the above circumstances. His Honour Judge Chapman held that (1) the defendant had disclosed his agency to the plaintiffs, (2) the principal (viz., the third party) was also disclosed, (3) the plaintiffs might be entitled to recover, but they had sued the wrong man. Judgment was therefore given in favour of the defendant against the plaintiffs, and in favour of the third party for costs against the defendant.

RECENT BANKRUPTCY DECISIONS.

(A) Novation of Contract.

In the recent case of *In re Rowley; Vernon* v. *Blissett*, at Bournemouth County Court, an appeal was heard against the rejection of a proof for £2,632 17s. 9d. The respondent (as trustee) contended that the debt had been discharged by an agreement of the 18th March, 1932, whereby the bankrupt (in consideration of his taking over certain liabilities to third parties of Messrs. Opperman and Jones) had been released by that firm, in whose bankruptcy the applicant was trustee. The applicant contended, however, that the creditors had not accepted Mr. Rowley's liability, in substitution for that of Messrs. Opperman & Jones, but were still looking to that firm for payment. His Honour Judge Hyslop Maxwell held that, under the agreement, the bankrupt had accepted liability to the third parties, and the proof by the original creditors' trustee was therefore properly rejected. Judgment was given for the respondent, with costs.

(B) Completeness of Execution.

In the further case, at the same court, of *In re Rowley; Blissett* v. *Travis & Arnold*, the trustee claimed the return of £100 and 250 £1 shares in the Victoria Cinema, Ltd., as part of the estate of the bankrupt. The applicant's case was that (*a*) the bankrupt had incurred a judgment for £300, in respect of which execution was levied on the 2nd May, 1932; (*b*) the money and shares were handed over on the 2nd June, after the respondents were aware of an act of bankruptcy; (*c*) the £100 represented the proceeds of sale of the bankrupt's furniture, valued at £115 15s. 6d. The respondents contended that (1) the furniture had belonged to the bankrupt's wife, and was not seized or held within the Bankruptcy Act, 1914, s. 1 (1) (*e*), so that there was no act of bankruptcy; (2) although the transfer of shares was dated the 10th August, the blank transfer was actually handed over early in June; (3) the execution was therefore complete, within the above Act, s. 40 (1), before notice of any act of bankruptcy. It was held, however, that there had been no complete execution, and an order was therefore made as asked, with costs.

Mr. Thomas Phillips Price, barrister-at-law, of the Inner Temple and Kelvedon, Essex, left unsettled property of the gross value of £172,932, with net personalty £108,021. He left £5,000 to Essex County Hospital.

Practice Note.

RESTRICTIVE COVENANTS—NEW RULES AS TO PROCEDURE AND FEES.

We are indebted to the Secretary of the Land Values Reference Committee for the information that new rules as to procedure and fees have been made by the Reference Committee and the Treasury respectively with regard to applications for the discharge and modification of restrictive covenants, under s. 84 of the Law of Property Act, 1925, which are to come into operation on the 1st March next.

Under the new fees rules the application fee will be payable by means of *impressed* stamps, and not by adhesive stamps as at present.

The application fee for the selection of an arbitrator under the Acquisition of Land (Assessment of Compensation) Act, 1919, will also be payable on and after the 1st March next by means of impressed stamps in place of the existing adhesive stamps.

The appropriate stamps, in both cases, will be impressed only at the Inland Revenue Stamp Office, at the Royal Courts of Justice, W.C.2, and it has been arranged for the convenience of the profession that applications transmitted through the post for stamping will be delivered to the Reference Committee's office by the stamping officer, unless the sender otherwise directs.

No amendment has been made to the Acquisition of Land Fees Rules other than the mentioned change from adhesive to impressed stamps.

Land and Estate Topics.

By J. A. MORAN.

The desire on the part of property owners to hold, instead of to sell, is an indication that appears to augur well for activities in the near future. Just now, although there was a big spurt at the London Auction Mart last week, the number of auctions is below the average for the time of year; but it is just as well to bear in mind that when the hammer gets going in earnest, the multiplicity of auctions may not lead to a perceptible increase in competition. So far as shop premises in good thoroughfares and de controlled middle-class houses are concerned, this is a good time to sell. In the case of freehold ground rents, however, one has to view from a different standpoint. Most of the holders of these gilt-edged securities are not disposed to sell, as they acquired the possessions purely for investment purposes, and they are fully conscious of the great probability of a steady rise in values. Anyway, while they continue to enjoy a good return on the capital they have invested, they will want a lot of convincing before they come to a parting of the ways. What they have, they appear determined to hold—anyway for the present.

One knows what happens when a house is sold or let, but it is not so easy to make out what is really meant when an auctioneer announces that he "dealt with" a property. There are so many ways of dealing with a thing, from destroying it to making a present of it. But what really happened when a leading West End firm announced quite recently they had "dealt with" No. 7 Eaton-square, "the larger corner house recently occupied by the late Countess of Egmont," we are left to imagine. There is no doubt that the patronage of a real ghost would send up the price of a house, but tradition has no more weight than the spectre of its imagination. Hurstmonceux, for instance, is credited with two ghosts, but when the ancient Sussex stronghold was put up to public auction, there were very few bidders.

The only case on record of a ghost having a market value arose out of the sale of the old mansion of Cunmore, near Oxford. The purchaser thought that, included in the sale, was

the ghost of Amy Robsart, and when he discovered that the place had no association with the friend of Queen Elizabeth he was not content with crying off. He sought damages for misrepresentation and was awarded ten pounds.

"There is nothing in the realm of spending so satisfactory as the spending of money on real estate, upon the erection of new buildings, and upon the renovation of old ones," said Sir Enoch Hill, President of the Halifax Building Society, one day this week. Quite so, as long as the new buildings have any pretensions towards permanency. But I know of many that make one despair, and how they ever came to be passed by the local authorities is a mystery that beggars elucidation. One naturally expected makeshifts during the trying period soon after the war, but there is no excuse now for the magnified hen coops that one sees nowadays in course of construction all over the country.

And while we are building huts with fancy trimmings, some of our old mansions are threatened with destruction simply because they are not wanted. Taxes are too heavy, and the cost of up-keep, especially if one is dependent a lot on local traders, is outrageous. Queensbury House, on the banks of the Thames, at Richmond, is now threatened with the activities of the house-breakers. It is about to be put up to auction, and if not sold the land and the fabric of the old historic mansion will be submitted separately, a condition of the sale being that the site of the latter will be levelled by the summer. No one can blame the owners, who merely bow to a force of unfortunate circumstances that finds its way all over the Kingdom.

The need to remove the fear of occupying house-owners that work done on, or in, their premises to give employment to those sadly in need of it, would lead to an increased rating assessment, was alluded to by the Minister of Health at a recent luncheon. The Minister thought it was an exaggeration of the case, but he did not suggest the grievance did not exist; and until they know exactly how they stand, owners of property will be slow to accept the gesture of the building societies made in good faith and with a commendable desire to lend a hand in the lessening of unemployment.

One never knows what is going to happen in Ireland: and, certainly, it appears more than passing strange that a few days after President de Valera had got a new lease of office, freehold ground rents amounting to £1,000 per annum and secured on property in Dublin should have been just as much in demand as if they arose out of property situate within a stone's throw of the Bank of England. In fact, the inquiries were so numerous, and the offers so persistent, that the auctioneers advised Viscount Monk, the vendor, to sell the lot by private contract. Not so surprising, perhaps, if the property affected happened to be in Tipperary or the County Clare, but to be concerned with the Capital itself, and those parts of it likely to be most affected by a renewal of serious political disorders, makes one wonder if the position in Ireland is as bad as it is supposed to be.

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

On the 3rd March, 1845, Lord Wynford died at Leasons, his seat in Kent. Though he is more widely remembered as Best, C.J., he presided in the Common Pleas only from 1824 to 1829. Previously he had passed six years as a puisne judge of the King's Bench. On his retirement, he was raised to the peerage and, thenceforth, took such part in the judicial business of the House of Lords as constant attacks of gout would permit. He opposed the Reform Bill tooth and nail, for though he began his political life as a Whig, he was converted to Toryism just about the time that he became Solicitor-General to the Prince of Wales. At the Bar, he was fluent but not eloquent, acute but not learned: on the Bench, though his decisions were clear and terse, he proved a superficial lawyer. He also fell headlong into the fault which seems to lie specially in wait for Chief Justices and acquired such a pronounced habit of taking sides in the cases which came before him that he was spoken of as the "judge advocate." This, together with a very marked political bias and the occasionally noticeable intemperance for which he afterwards did long penance in the grip of the gout, made him unpopular in the profession.

MOOTS FOR FRANCE.

In Paris, it seems, they have decided to institute a model court, known as the Tribunal d'Essais, where, under the presidency of professors, mock trials are to be held for the practical instruction of law students. It is strange that a method of training so familiar and so successful in the Inns of Court should occur so late to our neighbours. As early as 1620, Fulbecke wrote in his "Preparative to the Study of the Law": "Gentlemen students of the law ought by domesticall Moots to exercise and conforme themselves to greater and waighter attempts, for it is a point of warlike policie as appeareth by Vegetius to traine younge souldiours by sleight and small skirmishes to more valorous and haughty proceedings, for such a shadowed kind of contention doth open the way and give courage unto them to argue matters in publicke place and Courts of Recorde." At that time, moots were taken very seriously to judge by the fact that in 1631 the butler of Gray's Inn was ordered "to be sat in ye stocks about noon for putting Mr. Fowle up to Moot in his wrong."

A SOVEREIGN LITIGANT.

Although during the recent bankruptcy appeal of Mr. M. C. Harman, the Master of the Rolls remarked that he did not feel that the court ought to be very tender to the appellant, lawyers with a taste for curious cases should not quite forget this gentleman's remarkable forensic effort when he attempted (in person) to persuade the Lord Chief Justice and Avory and McKinnon, JJ., to recognise Lundy Island as a "vest pocket size self-governing Dominion." "Who is the Sovereign of Lundy Island?" asked Avory, J. "I am," declared the claimant boldly. Still, as events have turned out, the island may console itself for the loss of its independence and its "puffin" coinage, with the reflection that no extra-territoriality prevented Corsica from being registered for the benefit of the English creditors of its unhappy monarch, Theodore, at whose tomb in Soho the lingering sentimentalist may weep.

Obituary.

MR. J. S. EWART, K.C.

Mr. John Skirving Ewart, K.C., of Ottawa, died there on Tuesday, 21st February, at the age of eighty-three. Born in Toronto, Mr. Ewart was called to the Ontario Bar in 1871, and to the Manitoba Bar in 1882. He was created a K.C. in 1884, and rose to the leadership of the Manitoba Bar. In 1904 he migrated to Ottawa, where he practised before the Supreme Court and the Privy Council until his retirement in 1914.

MR. T. A. L. DAVY.

Mr. T. A. L. Davy, Attorney-General for Western Australia, died recently at Melbourne at the age of forty-three. Born at Wellington, New Zealand, he was educated at Perth High School, Australia, and at Exeter College, Oxford. In 1913 he was called to the Bar by Gray's Inn, and the following year he was admitted to the Western Australian Bar. He was appointed City Solicitor of Perth in 1926.

MR. H. HARCOURT.

Mr. Henry Harcourt, C.B.E., barrister-at-law, of Figtree court, Temple, died at his home at Gipsy Hill, London, on Monday, 20th February, at the age of fifty-nine. Educated

at Merchant Taylors' School and Pembroke College, Oxford, he served with the Indian Civil Service for many years, and became District Judge of Delhi. He was called to the Bar by the Middle Temple in 1920, and joined the South Eastern Circuit soon after retiring from India in 1923.

MR. T. PHILLIPS.

Mr. Thomas Phillips, solicitor, of Bargoed, died on Tuesday, 14th February, at the age of eighty-one. Mr. Phillips was admitted a solicitor in 1886.

MR. H. A. SANDERS.

Mr. Henry Archibald Sanders, solicitor, senior partner in the firm of Messrs. Davies, Sanders & Swanwick, of Chesterfield, died on Friday, 17th February, at the age of seventy. Educated at Cheltenham College, and admitted a solicitor in 1885, he practised for some years in Paris. He later returned to England, and in 1902 joined Mr. D. H. Davies in the firm of Messrs. Davies, Sanders & Company. Mr. Sanders had been Chairman of the Chesterfield Division Conservative Association for six years.

Reviews.

Workmen's Compensation: its Medical Aspect. 1933. By Sir JOHN COLLIE, C.M.G., D.L., M.D., J.P., Lt.-Col. R.A.M.C., Consulting Medical Officer to the Ministry of Pensions; Medical Examiner to various Accident Insurance Companies. Demy 8vo. pp. vi and (with Index) 160. London: Edward Arnold & Co. 7s. 6d. net.

The law on workmen's compensation is vast and, now that Mr. John's Bill to remove Workmen's Compensation out of the courts altogether has been defeated, will probably increase in complexity as time goes on. Legal practitioners who do much of this work have all they can do to follow the legal side, and many of them must feel inclined to let the medical side look after itself. Sir John Collie, whose vigorous little book on Fraud in Medico-legal Practice we reviewed last year,* has performed an even more useful service to lawyers in publishing a short but comprehensive summary of the medical side of workmen's compensation practice. The scope of this book has a generous overlap into the law, for it cites a large number of cases, and in particular gives a very useful list of border-line cases which lay down the principles for deciding what is, and is not, an accident within the meaning of the Acts. Moreover, it must be very valuable to counsel examining medical witnesses to have some insight into the workings of the medical mind. Sir John Collie has had over thirty years' experience as medical adviser to large corporations, a position which has inevitably exposed him to invidious criticism. Those who read his book, however, will find ample evidence not only of fair-mindedness, but of a large and wide humanity, and his severest critic must admit that the candid exposition of the technique of medical examination and testimony which Sir John gives shows him to be a thoroughly good sportsman. He sets out in this book all the material which counsel could possibly want to enable him to anticipate the writer's part in any case in which the two may be opposed, so that the issue is left one of pure competence. The ins-and-outs of complete or partial recovery, and the position of a man who returns to work, are well stated, and counsel will benefit from a study of the more medical chapters dealing with the relation of rheumatism and fibrositis to accident, and the law of operations. Medical men will profit by the last chapter, which repeats for the *n*th time the ordinary standard commonsense rules which the medical witness should know by heart and hardly ever does. Perhaps Sir John's very clear and forceful language will hammer these precepts home where the more suave methods of several hundred other teachers have failed.

* 76 Sol. J. 524.

The Medico-Legal and Criminological Review. Vol. I. Part I. January, 1933. London: Bailliere, Tindall & Cox. Price 3s. quarterly. Annual subscription 12s. 6d., post free.

The Medico-Legal Society was founded at the beginning of this century, and each year has produced a volume of transactions containing a number of papers of great value by experts in every conceivable branch of activity where medicine and law intermingle. Unfortunately, the form of this record has prevented it from obtaining much publicity outside the membership of the Society; it has simply taken its place among other works of reference on the shelves of libraries. The Council have now decided to issue the Transactions as a quarterly periodical, under the name of "The Medico-Legal and Criminological Review," at 3s. a copy, or 12s. 6d. a year. Besides the papers read in the preceding quarter, each number will contain reviews of recent books and a useful abstract of current medico-legal literature. We hope that the new review will succeed in bringing to the notice of a larger number of lawyers and medical men the importance of forensic medicine, which is neglected in this country to a deplorable extent in comparison with the respect with which it is regarded in nearly every other civilised nation. The first number contains papers by Sir John Collie on the medical examination of persons who may possess a motive for exaggerating their illness, and by Dr. F. J. McCann on sexual impotence.

Income Tax and Sur Tax Practice. By A. L. BOYDON, late of the Inland Revenue Department. 1933. London: Eyre & Spottiswoode, Ltd. 20s. net.

This is an original and authoritative work. The main part comprises a complete dictionary of tax law and practice, written in simple and straightforward language. This dictionary contains headings alphabetically arranged, under which the relevant law and practice are fully and clearly explained. The headings include numerous legal terms, professions, trades, schedules, allowances and different kinds of income. The position of each in regard to income and sur tax is exhaustively discussed. We have not read a more useful or interesting book on these subjects. The subject-matter is presented in a pleasantly readable way, but it is none the less precise and instructive. Sufficient leading cases and statutes are cited to satisfy ordinary needs. The collection of the law and practice dealing with each subject under one or two headings makes the search for information all the easier. Adequate cross references are given, but these are avoided as much as possible by discreet repetition.

Part I of the book comprises a general explanation of income tax. At the end of the book certain schemes for the legal avoidance of tax are described. There is also an index which should further assist an inquirer in finding the information that he desires quickly.

Books Received.

Banking Law. By the late WILLIAM WALLACE, Advocate, formerly Sheriff-Substitute of Argyll, and ALLAN M'NEIL, M.A., S.S.C. Seventh Edition. By ALLAN M'NEIL and T. MENZIES M'NEIL, W.S. 1933. Medium 8vo. pp. xxxvi and (with Index) 479. Edinburgh: W. Green & Son, Ltd. 20s. net.

Principles and Practice of the Criminal Law. By SEYMOUR F. HARRIS, B.C.L., M.A. (Oxon). Fifteenth Edition. By A. M. WILSHERE, M.A., LL.B., of Gray's Inn and the Western Circuit, Barrister-at-Law. 1933. Demy 8vo. pp. l and (with Index) 708. London: Sweet & Maxwell, Ltd. 15s. net.

Company Law. By D. F. DE L'HOSTE RANKING, M.A., LL.D., and ERNEST EVAN SPICER. Sixth Edition. By H. A. R. J. WILSON, F.C.A., F.S.A.A. 1933. Demy 8vo. pp. xxxii and (with Index) 467. London: H. F. L. (Publishers), Ltd. 10s. net.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29-31, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Burial Ground—Disused—Nonconformist Chapel—Rearrangement of Gravestones—Trustees' Powers.

Q. 2662. The trustees of a Nonconformist chapel burial ground wish to lay flat or against the boundary walls the headstones to the graves. There has been no burial in the ground since 1869, and it would be impossible to trace the original owners of most of the graves. It would be done to increase the amenity of the churchyard. Can they do the work without consultation with the owners of the graves?

A. This being a burial ground attached to a Nonconformist chapel cannot be classified in strictness as a "churchyard"—which presumes that it is attached to a parish church, and would therefore, be governed by the statutes relating to what are strictly churchyards. This point needs to be kept in mind as affecting any consents that may be necessary. We think the legal position in regard to moving tombstones is, however, the same as arises under s. 36 of the Burial Act, 1852, under which the general management and control of a burial ground is vested in and exercised by the respective burial boards providing the same. Although the freehold of such a burial ground remains in the burial board an action of trespass will lie on the part of the person who has erected a tombstone against any person who wrongfully removes it; and this action will lie even against a burial board removing such a monument. See *Spooner* v. *Brewster* (1825), 10 Moore C.P. 494. As to removal of tombstones and notice to relatives see *St. George the Martyr, Queen Square* (1888), 4 T.L.R. 703. Reference might also be made to *Moreland* v. *Richardson* (1857), 26 L.J. Ch., 690, which was a case exactly in point.

Rent Restrictions Acts—Notice to Quit.

Q. 2663. A is the owner of a dwelling-house "controlled" under the Rent Restrictions Acts. The tenant, T, resides there with his wife, W, and children. X is the estate agent at whose office the weekly rent is paid regularly by W. T dies having made a will in favour of W. The latter does not inform X of the death of her husband, but continues to pay the rent regularly and obtains a receipt on the same rent book. Eventually X discovers that T has died. He thereupon refuses to accept any more rent from W and serves her with a notice to quit. Is A entitled to possession, or is the house still "controlled"?

A. The dwelling-house is still controlled and A cannot recover possession. A statutory tenant cannot be assigned by will: *Lovibond & Sons, Ltd.* v. *Vincent* [1929] 1 K.B. 687. Therefore, there is here an intestacy so far as the statutory tenancy is concerned, and in the case of an intestacy the Rent Restrictions Act, 1920, s. 12 (1) (*g*), operates under which the widow can claim the benefit of the Act. Upon the death of the widow, the dwelling-house becomes decontrolled: *Pain* v. *Cobb*, T.L.R. 596.

Mortgage Rights against Person Let into Possession under Purchase Contract with Mortgagor.

Q. 2664. A, the owner of a house which is mortgaged to B, enters into a contract for the sale thereof to C, a married woman. C and her husband enter into actual possession of the house. C fails to complete the purchase, and she and her husband are still in occupation. B has received no interest from A during such time, as he was relying upon the contract for sale being duly performed. A will not assist B in any way, and B has given notice to C's solicitors that, as mortgagee he requires possession of the house and payment for use and occupation. C's solicitors say that C is under no liability to B for payment of either rent or for use and occupation. If rent had been actually payable, then B as mortgagee could have legally claimed payment from C. Please advise if B can, in the circumstances, enforce against either C, or C and her husband, a claim for use and occupation. Please give authorities.

A. B cannot be advised that he has a claim to any sum for use and occupation. Such a claim depends on an implied contract, and there is no such contract implied in the case of a person let into possession under a contract of purchase, except from the time when the contract went off: *Howard* v. *Shaw* (1841), 8 M. & W. 118. So that even A could not claim for use and occupation except from the latter date, and it is not clear on the facts stated that that date has arrived. It is true that where there is a right by an owner to claim for use and occupation, a subsequent assignee of the reversion can claim as from date of assignment: *Mortimer* v. *Preedy* (1838), 3 M. & W. 602; but it has never been held that a mortgagee claiming under a prior mortgage could do so. In fact in *Hickman* v. *Machin* (1859), 28 L.J. Ex. 310, it was held that the assignee of the mortgagor could claim, although the mortgagee had given notice to pay rent to himself. This opinion, however, is not an indication that B would not be entitled to a sum for use and occupation in the shape of mesne profits from date of writ.

Incidence of Legacy Duty on Residue.

Q. 2665. A testator, who has died recently, by his will, gave certain pecuniary and specific legacies, and then devised and bequeathed all his real and residuary personal estates upon trust for sale and conversion, and then directed that "subject to the payment of my debts, funeral and testamentary expenses and legacies and all death duties," his trustees should stand possessed of his residuary estate upon trust to pay and divide one moiety thereof to and amongst his own nephews and nieces named in the will, and to pay and divide the other moiety thereof to and amongst his late wife's nephews and nieces named in the will. The legacy duty payable on the first-mentioned moiety is at the rate of 5 per cent., and that on the other moiety at the rate of 10 per cent. We shall be much obliged if you will inform us whether, as between the two classes of residuary legatees, each moiety ought to bear its own duty, or the whole of the duty ought to be paid out of the entire residue, and the balance be divided equally between the two classes of residuary legatees.

A. The general rule is clear, that each share of residue bears its own duty unless there is a clear indication to the contrary (see *Re Dalrymple; Bircham* v. *Springfield* (1901), 49 W.R. 627; *Re Kennedy; Corbould* v. *Kennedy* [1917] 1 Ch. 9. On the other hand, in *Re Pimm; Sharpe* v. *Hodgson*, Farwell, J., deciding another question, defined "my duties" as "all duties the liability for which has arisen from the provisions of this my will." See also *Re Cayley; Awdry* v. *Cayley* [1904] 2 Ch. 345. The opinion is given that there is no sufficient authority for holding that the words of the will exclude the usual rule that each share of residue is to bear its own duty. It must, however, be said that the question of construction of the words "subject to the payment of all death duties" in relation to this

particular question has never, as far as the present writer is aware, been decided, and it is considered that if the value of the estate warrants it, the executors would be justified in going to the court, unless the residuary legatees, being all *sui juris*, would agree to be bound by, say, the advice of counsel on the matter.

Settled Land SOLD BY TENANTS FOR LIFE AND REMAINDERMAN BEFORE 1926—PURCHASE OF OTHER LAND.

Q. 2666. X by his will devised Blackacre to A for life, with remainder to B for life, with remainder to C absolutely. X died in 1922. In 1923 Blackacre was sold, and A, B and C joined in the conveyance to the purchaser. The proceeds of sale were invested in Government stock in the joint names of A, B and C, and the income has since then been paid to A regularly. A, B and C have now agreed to sell the stock and to invest the proceeds in the purchase of certain freehold land. Will it be in order (with the consent of A and B) for this property to be conveyed to C alone, and then for a declaration of trust to be executed by C to the effect that the beneficial interest therein is vested in A for life, and then in B for life, and then in C absolutely. A and B seem to be in favour of this plan. If it is adopted, should the conveyance to C express that it is conveyed to him as beneficial owner or as trustee?

A. If the land is conveyed to C, who then executes trusts in favour of A and B successively for life, the two documents will constitute a settlement, and A will be entitled to have a vesting deed executed. It would be much better (if all three can be got to agree) to take a conveyance to B and C upon trust for sale, but only with the consent of A, and declare trusts of the purchase money and of the income until sale. If C survives A and B he will then only have to declare his election to retain the property in lieu of his absolute interest in the proceeds of sale. If the title to the money under the will is recited it should also be recited that A, B and C desire the property to be vested in B and C upon the trusts declared in lieu of having a real settlement. It would be better not to recite the will, but that A and B are entitled to successive life interests in the money and, subject thereto, C is entitled to it.

Freehold Ground Rent—TENANT BY THE CURTESY TITLE.

Q. 2667. A (the owner of a freehold ground rent) dies in 1918, intestate, leaving B (her husband and tenant by the curtesy) and C (her heir-at-law) surviving. Letters of administration to A's estate were taken out by B in 1918. B makes his will appointing X and Y executors and dies in 1927. X and Y duly proved the will. From whom should the conveyance of the ground rent be taken? It may be assumed that B during his lifetime and before 1926, impliedly assented to the vesting of the ground rent in himself.

A. It is, of course, assumed, that C was the son of the marriage, as an essential of tenancy by the curtesy was that there should be issue born alive capable of inheriting. The Land Transfer Act, 1897, did not authorise an *administrator* to transfer realty by assent, but B, having the legal estate vested in him as administrator, it is considered that (assuming he received the rent for his own benefit) an election to take it as tenant for life would be implied, though there is no direct authority to this effect. On this assumption, the fee simple vested in him on 1st January, 1926, and his executors X and Y can convey to or assent to the rent vesting in C. In case of a sale however, a special condition should be inserted as to the purchaser assuming that B had elected to take as tenant for life. To avoid any question of a special condition administration *de bonis non* to A's estate in respect of the ground rent could be taken out, and the administrator and X and Y could convey or assent with recital that it was uncertain in which party or parties the legal estate was vested.

Notes of Cases.

High Court—Chancery Division.

Balden *v.* **Shorter.**

Maugham, J. 18th January.

DEFAMATION—DEFENDANTS' SERVANT—WHETHER PLAINTIFF EMPLOYED BY DEFENDANTS—CARELESS MISTAKE—NO MALICE—NO "INDIRECT OR DISHONEST MOTIVE."

For four years the plaintiff was employed by a company as traveller and salesman. After the company's liquidation he was employed by the receiver for the debenture-holders for about two months before taking up similar employment elsewhere. The defendants bought the company's business and goodwill together with the right to use its trade name. An employee of the company who remained in the employment of the defendants received an order from a customer who had for a long time dealt with the plaintiff, and in answer to an enquiry, said that the plaintiff was not in at the moment, but was employed by the defendants and would receive commission on his order. In fact the plaintiff had never been employed by the defendants but had obtained employment elsewhere, though the employer was not aware of this and only knew that he was contemplating finding another situation. The plaintiff claimed an injunction to restrain the defendants from representing that he was employed by the business carried on by them.

MAUGHAM, J., in giving judgment, said that the representation was a careless mistake, and it must be determined whether this carelessness amounted to malice. In *Greers Ltd.* v. *Pearman and Corder Ltd.*, 39 R.P.C. 406, Bankes, L.J., said that maliciously meant "with some indirect object," and Scrutton, L.J., said that the question was whether the statements were made maliciously "in the sense of being made with some indirect or dishonest motive." Here the statement was made carelessly but without any intention of injuring the plaintiff. There was no malice and the action must fail.

COUNSEL: *C. E. Harman; H. H. King.*

SOLICITORS: *Sharpe, Pritchard & Co.; Woodroffes.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Cadbury Brothers, Ltd. *v.* **Sinclair (Inspector of Taxes).**

Finlay, J. 23rd January.

REVENUE—SCHED. D ASSESSMENT—FACTORY AND ATTACHED DINING BLOCK—DINING BLOCK—MILL OR FACTORY—DINING BLOCK INCLUDED IN ASSESSABLE UNIT AS MILL OR FACTORY—INCOME TAX ACT, 1918 (8 & 9 GEO. 5, c. 40), SCHED. D, R. 5 (2), CASES I AND II.

Special case stated by the Special Commissioners of Income Tax.

The appellants, Cadbury Brothers, Ltd., own a factory at Bournville known as the Bournville Works, of which the annual value assessed under Sched. A as one unit was £25,000. At that factory 4,000 women are employed. A block of buildings known as the dining block was erected. That block contained dining rooms, kitchens, dressing and changing rooms, etc., and was connected by bridges and covered ways with the factory. In computing the deduction to be allowed by the company from their trading profits in respect of the dining block as being a hereditament used for the purpose of the company's trade, the revenue authorities had treated the block as not being a mill or factory, or similar to a mill or factory, and therefore as not qualifying for the larger deduction allowed by the proviso to r. 5 (2) of the rules applicable to Cases I and II of Sched. D. In so far, however, as the gross assessment was in fact in respect of premises admitted to be mills or factories, or buildings similar thereto,

figures of the annual value of such premises were agreed between the parties, and the benefit of the proviso had to that extent been allowed. The Commissioners held that the dining block was not a mill or factory, or similar to a mill or factory, and that the proviso to r. 5 (2) did not apply to it, and they disallowed the company's appeal. The company now appealed.

FINLAY, J., said that it seemed clear to him that the thing to be looked at was the assessable unit, and that that was the case whether the word used was "premises," as in the original rule, or "lands, tenements, and hereditaments," as in the rule as amended by the Finance Act, 1926. The proviso enacted that the rule was not to apply to buildings which were not a mill or a factory, or similar to a mill or a factory. He preferred the argument of the appellants, to the effect that there was no authority for splitting up the unit. If one could split up premises in that fashion very great difficulties would arise. He thought that the right way to read the proviso, and the one in which it must be read if it was to be applied practically, was to say that the word "premises" in the proviso meant the assessable unit, which in the present case included the dining block. The appeal would be allowed.

COUNSEL: *Latter*, K.C., and *Cyril King*, for the appellants; *The Solicitor-General* (Sir Boyd Merriman, K.C.) and *R. P. Hills*, for the Crown.

SOLICITORS: *Timbrell, Deighton & Nichols*, for *A. Whittaker*, Bournville; *Solicitor of Inland Revenue.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Shingler (Inspector of Taxes) *v.* P. Williams and Sons.

Finlay, J. 26th January.

REVENUE—INCOME TAX—PREVIOUSLY WORTHLESS SLAG HEAP—AGREEMENT FOR SALE—PAYMENTS ON ROYALTY BASIS—PAYMENTS NOT ASSESSABLE TO INCOME TAX—INCOME TAX ACT, 1918 (8 & 9 GEO. 5, C. 40), CASE I, SCHED. D; CASES III AND VI; SCHED. A, R. 7 OF NO. II.

Appeal by way of case stated from a decision of the Special Commissioners of the Income Tax Acts.

The respondents for many years before 1911 carried on business as ironmasters and coalowners as a partnership firm. In 1911 their business was closed down, and they ceased to trade, but the partnership was not dissolved. At that time they owned a number of properties which, for convenience of realisation, were conveyed to trustees. Included in the property so conveyed was a field of ten acres which had been acquired by the respondents in 1850, and which in 1911 was covered by a heap of slag, which had from time to time been deposited there from various mines and furnaces in the neighbourhood. That slag was looked on as worthless, but in recent years it had come to have a marketable value as a material used in road making. On the 16th April, 1925, the respondents entered into an agreement with Martin and Element, Ltd., whereby they granted to the latter the exclusive right to get and carry away the slag in question for a period of seven years, in consideration of certain payments calculated on a royalty basis. It was in respect of those payments that the assessments appealed against were made. Before the expiration of the seven years practically all the slag had been removed, and on the 29th April, 1931, the respondents sold to Martin and Element, Ltd., the land on which the slag had been deposited, together with any slag remaining thereon. The respondents had not been assessed to income tax under Sched. A as occupiers of the land in question. The Commissioners discharged the assessment, and the Crown now appealed.

FINLAY, J., said that it was suggested that the respondents were liable on two grounds: first, that they were carrying on a trade under Case I of Sched. D, or were in receipt of annual profits or gains under Cases III and VI; and, secondly, that they were in receipt of profits from land not in their occupation, within the meaning of r. 7 of No. II of Sched. A. With regard to the first point, all that need be said was that the Commissioners had found as a fact that the respondents were not carrying on a trade. The other point was whether the assessment could be supported under r. 7 of No. II of Sched. A. He thought that r. 7 did not contemplate a case like the present, but only a case where the person in possession of the land went out and someone else went in. All that the lessees acquired was a right to take away the slag. To be within the rule there must be profits arising from the lands. Those receipts were not such profits, but were profits from refuse deposited on the land and unexpectedly found to be valuable. The decision of the Commissioners was right, and the appeal should be dismissed.

COUNSEL: *The Attorney-General* (Sir Thomas Inskip, K.C.) and *R. P. Hills* for the Crown; *Montgomery*, K.C., and *G. W. Wrangham* for the respondents.

SOLICITORS: *Solicitor of Inland Revenue; Burgess, Taylor and Tryon.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

S. Southern (Inspector of Taxes) *v.* A.B.; Same *v.* A.B. Limited.

Finlay, J. 1st February.

REVENUE—INCOME TAX—ILLEGAL BETTING BUSINESS—PROFITS ASSESSABLE AS PROFITS OF A TRADE—INCOME TAX ACT, 1918 (8 & 9 Geo. 5, c. 40), Sched. D.

These two cases raised the question whether profits derived by a bookmaker from street betting and ready-money betting were assessable to income tax under Sched. D as profits of a trade, profession, employment or vocation, despite the fact that both street and ready-money bookmaking are illegal. The respondent in the first case, A.B., appealed to the Special Commissioners in February, 1932, against assessments made on him under Sched. D of the Income Tax Acts in the sums of £8,831, £3,087, £900 and £1,000 for the years ending the 5th April, 1928, 1930, 1931, and 1932. At the same time, the respondent in the second case, a company, A.B. Limited, appealed against an assessment under Sched. D in the sum of £25,000 for the year ending the 5th April, 1932. Before 1926 A.B. had carried on a business as a bookmaker for many years. His business consisted of credit betting, ready-money betting, and street betting. In that year the company of A.B. Limited was formed, and it had since carried on the ready-money betting. The street betting, however, continued to be carried on by A.B. personally, and was the only kind of betting carried on by him since 1926. Betting "touts" were employed in the course of the street betting, and they had "pitches" in the streets where they received slips and money. The Special Commissioners stated that the present cases had been conducted on the footing that no part of the business done by A.B. or the company was lawful betting, and that their activities were criminal in the eye of the law. They did not consider that the Revenue could lawfully claim income tax on profits made as the result of the non-enforcement of the law regarding illegal betting. The Crown now appealed.

FINLAY, J., said that he was relieved from making any detailed examination of the earlier authorities by reason of the fact that in *Mann* v. *Nash* [1932] 1 K.B. 752 (76 SOL. J. 201), Rowlatt, J., had discussed at length the various cases up to that date. The decision in *Mann* v. *Nash*, *supra*, showed that Rowlatt, J., would have decided the present case in favour of the Crown. While the facts in that case were very different from those in the present cases, the principles which Rowlatt, J., there laid down indubitably covered the present cases. He would not think it right to depart from a judgment of Rowlatt, J., which was obviously expressed with fulness and care. *Lindsay* v. *Commissioners*

of Inland Revenue (1933), Sc. L.T. 57, which was subsequent to *Mann* v. *Nash*, *supra*, also appeared to support the conclusion to which he had come, namely, that the decisions of the Commissioners in the present cases were wrong. The question was always the short question of construction: was there a trade, profession, employment or vocation carried on within the meaning of Case I? It was said not to be a trade within the Act because of its illegality, but, on the construction of the Income Tax Act, he found that both A.B. and A.B. Limited, were carrying on a trade within the scope of the Act, and that profits were derived from carrying on that trade. Both appeals would be allowed, with costs.

COUNSEL: *The Attorney-General* (Sir Thomas Inskip, K.C.), and *R. P. Hills*, for the Crown; *Latter*, K.C., and *Cyril King*, for the respondents.

SOLICITORS: *Solicitor of Inland Revenue*; *C. Butcher and Simon Burns*.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

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Foreign Judgments (Reciprocal Enforcement) Bill.
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Questions to Ministers.

TRANSPORT.

MOTORING OFFENCES.

Mr. H. WILLIAMS asked the Home Secretary whether the circulars of advice to benches of magistrates as to the penalties in motoring offences constitute precedents or whether they are part of an established practice?

Sir J. GILMOUR: I presume that my hon. Friend is referring to a circular issued to courts of summary jurisdiction by my predecessor in July last with a copy of the Return of Street Accidents caused by vehicles and horses in 1931. Attention was drawn in that circular to suggestions which had been made in Parliament and elsewhere as to the means of securing a reduction in the number of such accidents. These suggestions were on the one hand that amendments of the law were required to create new offences or to impose additional penalties and, on the other, that the existing law was sufficient, if effectively enforced. It is not unusual to issue circulars directing attention in general terms to points connected with the administration of the law, but care is always taken to avoid any appearance of attempting to interfere with the discretion of the courts as to the penalties to be imposed in individual cases which may come before them. [16th February.

Societies.

The Town Planning Institute.

THE TOWN AND COUNTRY PLANNING ACT AND THE COUNTRYSIDE.

Professor Patrick Abercrombie delivered a lecture at the Caxton Hall on 10th February, under the auspices of the Town Planning Institute, on the application of the new Act to rural areas. He set out a detailed plan of zoning for an imaginary county called Loamshire, of which the two chief towns, Bulcaster and Colonelton, had already prepared preliminary statements under the 1925 Act; the former was the historic county town and the latter a residential town largely peopled by retired Anglo-Indians. The whole of the county had been approved as suitable for a planning scheme under s. 6 (2) (*b*). The scheme was to be prepared by a joint committee consisting of the urban districts and the county council: the rural district councils had relinquished their powers to the latter, but had been given direct representation through co-option. The method chiefly discussed by the lecturer was that of temporary agricultural reservation, but such development was, he explained, only allowed to proceed upon certain specific conditions. It did not crystallise out into a plan as soon as the last methods, but sought to obtain control before the detailed planning requirements were clear and to provide for growth by stages according to need. It was a form of time zoning and a mild approach towards the German permissive method. As it appeared in ss. 15 and 16, it had merely a negative significance: it was merely pending the change into building land and a transference to normal building densities of the whole or of portions at a time. Individual building could not be refused unless the authority were convinced that equally suitable and reasonably-priced land was obtainable elsewhere, that the building would involve danger or injury to health by reason of lack of services, to provide which would be premature or too expensive, or that the operations might seriously injure the local amenities.

An ominous phrase in s. 15 provided that every third year the responsible authority must take into consideration the desirability of making a temporary order for all the land in the temporary agricultural reservation, but the land scheduled under ss. 15 and 16 could only be meant to refer to quite limited areas of potential building land, not safeguarded for farming.

The county might, continued the lecturer, be divided into four areas:

(1) A general building zone.
(2) A permanent building-prohibited reservation.
(3) A temporary agricultural reservation.
(4) An agricultural zone.

The two small towns, Casterbury and Tellbridge, were suitable for a supplementary scheme under s. 9, which gave slightly greater independence than a supplementary order. The market villages and developing villages would be given an area of the building zone with a margin sufficient for five years' growth, and building would be allowed on a general regional grade density.

TEMPORARY AGRICULTURAL RESERVATION.

The localities which appeared to require more elbow room for their growth would be given a considerable extent of temporary agricultural reservation round them. Care should be taken to see that these reservations could eventually be provided with services if and when general development areas were granted for them. The reservation, instead of permitting the anomaly by which according to the Act of 1925 practically all the land suitable for building under the planning scheme of the large towns was put into the first category, so that rough calculation showed an increase from the present population of 60,000 to a future of 900,000, allowed the growth of the residential town to proceed by stages as building land was required. It was hoped that the Ministry would do all it could to support the local authorities in this periodic method of development, particularly when applications for permission for individual building operations came up for decision.

At the opposite extreme was land unsuitable for building and so permanently reserved by s. 12 (1) (*e*) and also exempted from compensation under s. 19 (1) (*c*). Here were scheduled two types of area: low-lying land, and a small area so elevated that it could not be supplied with water. There now remained the largest area in the whole scheme, the agricultural zone, and this was the most difficult problem before the rural planner at the moment. Sir Leslie Scott had adequately castigated Members of Parliament who referred to this type of area as static and limited the meaning of the word "development" to "building." Under an Act with a definite power for prohibiting building operations (s. 12) and withholding compensation for them (s. 19 (1) (*e*)), the Minister would find himself in a strong position to allow a very low average density with this kind of land. There was, in fact, very little building value left when this agricultural zone had been properly worked over. Nevertheless, there was a possibility of a small amount of building, and this was the major problem to which the new Act did not really seriously address itself.

Professor Abercrombie wished that s. 16, which provided for temporary agricultural reservation, was applicable to a permanent restricted area, for its machinery was quite admirable if firmly administered. A very simple amendment of the Act could make it so applicable, but at present some means must be devised to arrange for the use of this over-all low density and yet not create ribbon development. The first difficulty was in the land unit. There would be no great danger in allowing anyone who at the passing of the resolution had an area of half an acre of land or upwards to schedule it as a single unit and allow the owner to put one house upon it. The Act as it stood would not allow for subsequent grouped development on such an agricultural zone except by the complicated machinery of a Supplementary Order. In this way the Act had imposed a hardship on the owners which had not been intended.

Professor Abercrombie then described a scheme for dealing with the agricultural zone in his county of Loamshire which fell within the scope of the Act, satisfied requirements for a country planning and involved neither much hardship nor compensation.

ELEVATION CONTROL.

The "responsible authority" was of great importance. The Ministry had in the past taken the line that the responsible authority should be the actual local authority of each area, so that the intimate co-operation that had gone to making the scheme should cease as soon as the scheme was passed. It was difficult to believe that the Ministry would persist in this course in face of s. 11 (2) and (3). This section was admirably flexible if the Ministry would allow the use of it which Parliament had intended. If the new Act enabled the whole area of the scheme to come under adequate architectural guidance it would have justified itself on that account alone, so important was the maintenance of a standard of architectural good manners in a country district and the suppression of hooliganism. It was not so much the extent of control that the new Act had affected, as the legal administrative machinery, by extending the scope of the Act to all types of land and by actually and specifically mentioning the "regulation of design and exterior appearance of buildings" (s. 12 (1) (*c*)). The design must mean the whole design—plan in relation to function and to internal and external appearances. This power, judiciously used, should permit some fundamental improvements in speculative house-building. The difference between control of the appearances under the older terms "amenity" or "character" and under the new directly-worded section, was administratively profound. In 1929 the Minister of Health had issued a White Paper giving his approval to the panels of architects which had been set up by the Royal Institute of British Architects in conjunction with the Council for the Preservation of Rural England. This had at once created a new condition, for a local authority that employed a member of the panel thereby satisfied the Minister that it was able to deal with elevations in a proper way. There was no longer any obligation on the planning committee to seek any guidance; only when they threw out anything could a grieved person appeal against their decision (s. 12 (1)). The tribunal of appeal was to be either a court of summary jurisdiction, with a further appeal to quarter sessions (s. 39), or a statutory body set up under the scheme. Nobody would wish to have appeals of this kind made to courts of summary jurisdiction, and it was to be hoped that this gloomy and unilluminated procedure, which the new Act permitted but did not impose, would not be adopted. The new Act therefore played somewhat the same rôle towards elevational control that it did towards the agricultural zone. In fact, those who hoped for good things were thrown back upon the modesty of the local authority, the good offices of the Council for the Preservation of Rural England and the Royal Institute of British Architects, and the good sense of the Triumvirate Tribunal. These three qualities had also been exercisable under the 1925 Act.

The one important exception to the general widening of the field by the new Act was the exclusion of agricultural buildings by s. 12 (3).

The London School of Economics.

THE INTERPRETATION OF COMPANY LAW.

Mr. E. A. WORTLEY delivered a lecture on this subject at the London School of Economics on 14th February.

Mr. Wortley said that although hardly any transaction connected with company law could be carried out without reference to the Act of 1929, the Act was not a complete code. A part of company law was also contained in a maze of authoritative decisions interpreting the text and the policy of the successive Acts. The administration of the company statutes by the courts of equity had coloured the whole of the case law. To know how far a decision on an early Act was useful in interpreting a later one it was generally necessary to compare an old section with a new one. The purpose of any modification in wording could usually only be discovered by a knowledge of the conditions rendering that modification necessary: it was often impossible to gather that knowledge from the wording of the later section alone, and it was usually necessary to turn up the report of some Parliamentary committee. The continental method of consulting preparatory work was an invaluable aid to the ascertainment of the intent of Parliament in company statutes, especially as nowadays Parliament's intention was more often implicit than explicit.

Any system of law permitting limited liability and therefore limited responsibility must attempt to protect the public from irresponsibility and fraud while it refrained from so fettering honest persons that they could not carry on their businesses. Company law had been greatly abused by promoters of companies. Many early companies had simply been registrations in the proposed name of an existing *bona fide* promotion with the intention of levying blackmail. The courts had restrained the use of a registered name calculated to deceive the public into believing that the company was an existing business, but appeared to have given no remedy against brigands who had registered names that were only likely to be required for *bona fide* promotions and were not already in use. Before the Act of 1900, directors had had absolute discretion as to the amount of capital which the public would have to subscribe before allotment: many companies had been started on wholly insufficient capital. The Act of 1900 had enjoined a minimum subscription, but only in 1929 had statute required a minimum subscription to bear some relation to the amount of working capital actually required. If the courts had looked to the intent of the Acts they would perhaps have prevented this long-standing mischief. They had swallowed this camel, but had strained at a gnat in *Mears* v. *Western Canada Company* [1905] 2 Ch. 353, where they had held that the payment of a minimum subscription by cheque instead of cash contravened the Act. The Act of 1929 now permitted payment by cheque.

Unreliable promoters had been notoriously loath to comply with the requirements of the Act in regard to particulars in prospectuses. In *Greenwood* v. *Leathershod Wheel Co.* [1900] 1 Ch. 421, the courts had indicated that a clearly-expressed waiver clause would be upheld and a tricky one would not.

Open evasion of the Act had been permitted until 1908. Even the evasion of sale to issuing-houses had only been suppressed by the Act of 1929, but in the lecturer's opinion the courts might have stopped it long ago if they had boldly insisted on looking at the true nature of the transaction, as they had done when promoters had attempted to sell businesses at an over-valuation. The courts had early laid down the fiduciary relationship of promoters to a company. The Act of 1867 had required the declaration of any contract entered into by the company before the issue, a provision so wide that the courts had had to restrict its meaning to "material" contracts. This limitation was now statutory. The common law had been an insufficient check on falsehood in prospectuses. In *Derry* v. *Peek*, 14 App. Cas. 337, it had been held that to succeed in an action for deceit the defendant must have made an untrue statement of fact; mere omission was not enough. In *R.* v. *Kylsant*, 48 T.L.R. 62, where a company had paid dividends out of capital, the Court of Criminal Appeal had held that the suppression of this fact constituted falsehood in a material particular in that it conveyed the false impression that the company was in a sound financial position. Mr. Registrar Stiebel had suggested that a civil action for fraud against the defendant in this case would have failed, as he had no special duty to give information. The lecturer submitted that if the civil law in fact differed from the criminal law, it should be made to follow the *Kylsant Case*. The courts, he continued, had regarded directors as in much the same position as trustees. If, however, they had insisted more strictly on the fiduciary position of directors, the recent legislative restrictions would not have been necessary.

After pointing out the shortcomings of the courts in their interpretation of the law on reduction of capital, acts *ultra vires*, and imputed notice, and especially criticising the House of Lords for its attitude to the juristic personality of a company in *Salomon* v. *Salomon* [1897] A.C. 22, he concluded that the courts had failed to protect the public without many and extensive appeals to the legislature. If future legislation were to be effective, he said, it must be interpreted on the sound principles laid down in *Heydon's Case*, with a view to carrying out the spirit of the Act. He pleaded for the development by the courts of a doctrine similar to that which had played such an important part in modern French law: "Nul doit s'enricher sans cause."

University of London: University College.

INDIVIDUAL LIABILITY IN PRIMITIVE LAW.

Sir MAURICE AMOS took the chair at University College on 15th February, and Professor DE VISSCHER, of Brussels, delivered a lecture on this subject. He proposed, he said, to inquire in what form the innate principle of responsibility had been expressed and realised among primitive societies. Their organisation seemed to have been dominated by a principle—that of the solidarity among groups—which excluded any application of the idea of responsibility in its legal sense. When a member of one group murdered a member of another a vendetta had often been started, and had sometimes continued until the extermination of one clan. The solidarity of the defending group did not indicate a collective responsibility, they were united not in the crime but in meeting its consequences. Progress had not always taken the form of concessions to the idea of personal responsibility. In many races it had been expressed in collective vengeance, by which an individual in the defending group of equivalent value to the dead man had been sacrificed. Individual responsibility had first shown itself in the noxal surrender, with right to re-purchase. Since this adjustment eventually corresponded to the victim's right of revenge, the system of the Twelve Tables might, therefore, be regarded as an ingenious combination of the right to vengeance and the régime of legal composition. Without legal composition the noxal law was only represented by the right of the victim to demand the culprit in person.

The origin of the noxal surrender had lain in the exile of the victim and his separation from his clan as a condition of peace with the aggrieved clan. This rupture with the culprit had assumed the form of a juridical act of repudiation. This system protected the offender's clan but not the rights of justice, and the Roman people had, therefore, taken the initiative of *deditio* in order to free their *religio*; the culprit was handed over to the relations of the slain. Nevertheless, noxal surrender could only be a means of liberation; it could not on the basis of the offence be an obligation on the offender's group. A positive duty could only be attributed by a formal request from the victim or his relations to the master. By this means the noxal surrender had become the form of expression of the principle of individual responsibility. It could be exacted not only from the head of the family, but also from any party who happened to possess the culprit at the time of the prosecution. This right over a third party completely contradicted the theory that the duty of the noxal surrender was based on a delictal responsibility of the group. It was not in itself the act of satisfaction due to the victim; this satisfaction could be given only with the treatment inflicted on the culprit by the victim. It was a simple extradition, an essentially political act. When a true juridical community had been established between autonomous family groups, the chief of the culprit's family had acquired the right to repurchase the vengeance, and this private justice had ultimately passed into the control of the Roman magistrate.

The Hardwicke Society.

An ordinary meeting of the Society was held in the Middle Temple Common Room on Friday, 17th February. In the absence of the President, the Vice-President took the chair at 8.25 p.m. In public business, Mr. Walter Stewart moved "That the problem of unemployment cannot be solved within the framework of the capitalist system." Mr. T. H. Mayers opposed. There spoke to the motion: Mr. Davidson, Mr. Tahuda, Mr. Menzies, Mr. Baden Fuller, Mr. Cooke, Mr. Stride (Hon. Secretary), Mr. Harper, Mr. Stogdon, and the hon. proposer in reply. On a division the motion was lost by seven votes.

Law Clerks' Debating Society.

At a meeting of the Society held in the Lord Chief Justice's Court, Law Courts, on Thursday, 16th February, Mr. S. B. Emanuel took the chair and nineteen members were present. The motion for debate was "That attempted suicide should not be an indictable offence." Mr. Leonard Elliott opened in the affirmative. Mr. Samuel Dalton opened in the negative. The following members also spoke: Messrs. Hobbs, Lee, Stammers, Goode, Constable, Laxton, Boddington, Phelps and Emanuel. The openers having replied to and wound up the debate respectively, the motion was carried by six votes.

University of London Law Society.

The annual professors' evening of the University of London Law Society at London University, Gower-street, on Tuesday 21st February, was remarkable for an exceptionally big attendance of students. Mr. Hater (the President) was in the chair.

Mr. Keeton (University College) moved that "The genius of the common law is a complete myth," and compared it with the more practical code, so he argued, of continental countries. "We have rather fragmentary piecemeal sort of legislation, backed up by a stack of cases, some of which are leading cases, and some misleading. Any system of case law defeats its own object. It becomes such an intolerable burden that it is impossible to find it."

Dr. Potter (King's College), opposing, said the common law was the father of common sense. "It represents something which is a contribution to the civilisation of the world. Many nations have sought to capture the spirit of the common law, who have not known what they were doing, and have not succeeded in doing it. In this country our law produces lawyers who appreciate that law was made for men, and not men for the law.

"We have as a people always liked to think that such success, which has been meted out to us, has been due to our appreciation of the importance of the human factor, as being incalculably greater in vitality, strength and influence, than any vague system of principles propounded in the philosopher's study."

The motion was lost by a narrow majority.

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Hall on Tuesday, 21st February, (Chairman, Mr. P. W. Iliff), the subject for debate was: "That the case of *Balfour* v. *Kensington Garden Mansions*, 49 T.L.R., p. 29, was wrongly decided." Miss H. M. Cross opened in the affirmative. Miss O'Connor opened in the negative. Miss Alexander seconded in the affirmative. Mr. B. W. Main seconded in the negative. The following members also spoke: Messrs. E. M. Woolf, D. H. McMullen, L. J. Frost, B. T. Ford, P. Edwards (visitor), W. L. Archer, M. C. Batten, R. Langley Mitchell, L. F. Sturge, W. M. Pleadwell, A. L. Ungoed-Thomas and E. A. G. Evans. The opener having replied, and the Chairman having summed up, the motion was lost by eleven votes. There were twenty-two members and four visitors present.

The United Law Society.

A meeting of the Society, at which the Ladies Lyceum Club were the Society's guests, was held in Middle Temple Common Room on 13th February, Mr. Horace S. Palmer in the chair. Miss Colwill (L.L.C.) proposed: "That, in the opinion of this House, modern inventions are of doubtful benefit." Mr. Shanly (U.L.S.) opposed. Madame de Swietochowska (L.L.C.) seconded the motion, and Mr. Pritchard (U.L.S.) seconded the opposition. The following members of the Ladies Lyceum Club addressed the House: Mesdames Rees, Rabagliati, Tancred, Cobb and Stansfield. The following members of the United Law Society spoke: Messieurs Bell, Bull, S. A. Redfern and McQuown. The motion was lost by ten votes to eighteen. There were thirty-five present.

A meeting of the Society was held in Middle Temple Common Room on 20th February, Mr. G. E. Habershon in the chair. Mr. Halpin proposed: "That, in the opinion of this House, the case of *M'Alister* (or *Donoque*) v. *Stevenson* [1932] A.C. 562, was wrongly decided." (Snail case.) The Hon. Dougal Meston opposed. Miss Colwill and Mr. Howard also addressed the House. The motion was lost by two votes to seven. There was an attendance of ten.

Institute for The Scientific Treatment of Delinquency.

The following lectures will be given at University College, Gower-street, W.C.:—

Friday, 3rd March, at 8.30 p.m.—

Lecture by Kingsley Martin, Esq., Editor of the *New Statesman and Nation*, on "Crime and Publicity." Chairman: Dr. Pryns Hopkins, Hon. Lecturer in Psychology, University College.

Friday, 17th March, at 8.30 p.m.—

Lecture by Dr. R. G. Gordon, F.R.C.P., on "The Relationship of Delinquency to the Broken Home."

Admission free. Discussion is invited. For further particulars apply to the hon. secretary of the Institute, at 56, Grosvenor-street, W.1.

The Union Society of London.

ANNUAL DINNER.

The annual dinner of the society was held at 8 p.m., on 16th February, at the Trocadero Restaurant. The president was in the chair and there were forty-five members and their guests present.

Sir Josiah Stamp, G.B.E., Mr. Duff Cooper, D.S.O., M.P., and Mr. A. S. Comyns Carr, K.C., were present as guests of the society. The toasts of "Politics," "Economics" and "Literature" were proposed by members of the society and responded to by Mr. Comyns Carr, Sir Josiah Stamp and Mr. Duff Cooper respectively. The president in conclusion replied to the toast of "the Society." Sir Herbert Samuel, P.C., M.P., and Mr. J. A. R. Cairns were unavoidably prevented from attending the dinner and sent their apologies.

The Solicitors' Managing Clerks' Association.

A lecture on "Practical Points under the Workmen's Compensation Acts," will be delivered by Mr. S. R. Sidebottom, on Friday, 3rd March, in Inner Temple Hall. The chair will be taken at 7 o'clock precisely by The Right Hon. Lord Justice Slesser.

The Auctioneers' and Estate Agents' Institute.

A sessional evening meeting of the members of this institute will be held at 29 Lincoln's Inn Fields, W.C.2, on Thursday, 2nd March, 1933, at 7 p.m., when Mr. R. W. Symonds will deliver a lantern lecture entitled "The Design and Quality of Workmanship of Old English Furniture."

Bar Council.

APPOINTMENT OF OFFICERS.

The following officers have been appointed for the ensuing year: Chairman, Sir Herbert Cunliffe, K.C.; Vice-Chairman, Sir Walter Greaves-Lord, K.C., M.P.; Treasurer, Mr. J. F. W. Galbraith, K.C., M.P. The following additional members of the Council were appointed: Sir Lynden Macassey, K.B.E., K.C., Mr. R. E. L. Vaughan Williams, K.C., Mr. A. M. Dunne, K.C., Mr. R. F. Bayford, O.B.E., K.C., Mr. James Whitehead, K.C., and Mr. J. H. Thorpe, O.B.E.

Legal Notes and News.

Honours and Appointments.

The King has been pleased to approve the appointment of Mr. S. S. ABRAHAMS, Attorney-General, Gold Coast, as Chief Justice, Uganda, in succession to Sir Charles Griffin, K.C., who has retired. Mr. Abrahams, who was called to the Bar in 1909, has been Attorney-General of the Gold Coast since 1928.

The King has been pleased to approve the appointment of Mr. HUGH ROSSER BARDSWELL, I.C.S., as a Puisne Judge of the High Court of Judicature at Madras in the vacancy which will occur on 13th May on the retirement of Justice Sir Edward Wallace.

The Home Secretary has approved the appointment of Mr. HERBERT METCALFE, the Greenwich Police Court Magistrate, as Senior Magistrate at Old-street Police Court, in succession to the late Sir William Clarke-Hall. The appointment will take effect from 27th February. Mr. William Everard Dickson, the recently appointed magistrate, will succeed Mr. Metcalfe at Greenwich.

Mr. H. S. W. PARKER, Member of the Legislative Assembly for North-east Fremantle, has been appointed to succeed the late Mr. T. A. L. Davy as Attorney-General of Western Australia.

Mr. HOLMAN GREGORY, K.C., the Common Serjeant, has been elected Treasurer of the Middle Temple in succession to the late Mr. C. F. Lowenthal, K.C.

Professional Announcements.

(2s. per line.)

TRADE MARKS COMMITTEE, 1933.

The Trade Marks Committee under the chairmanship of The Right Hon. Viscount Goschen, have begun their investigations: and persons and associations who wish to submit suggestions or to give evidence before the Committee are invited to communicate with the Secretary, Mr. R. W. Luce, Industrial Property Department, Board of Trade, 25, Southampton Buildings, W.C.2. The Committee were appointed by the Board of Trade to report whether any, and if so, what, changes in the existing law and practice relating to Trade Marks are desirable.

NEW KING'S COUNSEL.

The King has been pleased to approve, on the recommendation of the Lord Chancellor, the names of the following gentlemen for appointment to the rank of King's Counsel:—Mr. Lewis Noad, Sir William Cope, Bart., Mr. Gilbert Hugh Beyfus, Mr. Herbert David Samuels, Mr. Innes Harold Stranger, Mr. Arthur Morley, Mr. Frederick James Tucker, Mr. Ronald Francis Roxburgh, Mr. Wilfrid Clothier, Mr. William Thomas Creswell, Mr. Abraham Montagu Lyons and Mr. Francis Raymond Evershed.

POLICE READY RECKONER.

Mr. Samuel Pope, one of the magistrates sitting at Clerkenwell Police Court, recently, says *The Times*, asked a police-sergeant who had given evidence about the speed of a motor-van whether he could obtain for him a copy of the ready reckoner used by the police for the purpose of calculating the speeds of motor vehicles over measured distances. The sergeant has since applied for a copy to give to the magistrate. He was told that his application could not be granted because it was an "official document." Mr. Pope intended to use the "document" for his assistance in dealing with motor-car cases.

Mr. W. B. Pritchard, for thirty-eight years Registrar of Lambeth County Court, will retire next month. He entered the County Court service as Registrar of Dartford. He was next appointed to Maidstone and in 1895 transferred to Lambeth. Mr. Pritchard, who is eighty years of age, is also joint Registrar with his son of Bromley County Court.

Mr. Arthur Wellesley Peckham, solicitor, of Lincoln's Inn-fields, and of Campden Hill-square, W., left £25,740, with net personalty £24,519.

BRITISH POSTGRADUATE MEDICAL SCHOOL.

The Rt. Hon. Sir Austen Chamberlain, K.G., M.P., has accepted nomination by the Minister of Health to be a Governor of the School, and has been appointed by the Governors to be Chairman of the Governing Body in succession to Lord Chelmsford, who resigned on his election to be Warden of All Soul's College, Oxford.

ENFORCEMENT OF FOREIGN JUDGMENTS.

The Foreign Judgments (Reciprocal Enforcement) Bill introduced by the Lord Chancellor is intended to make provision for the enforcement in the United Kingdom of judgments given in foreign countries which accord reciprocal treatment to judgments given in the United Kingdom, and to facilitate the enforcement in foreign countries of judgments given in the United Kingdom.

HOUSING AND RENTS.

The Minister of Health received a deputation on Tuesday, 14th February, from the General Council of the Trades Union Congress on the subject of housing and rents.

The deputation was introduced by Mr. A. G. Walkden. The other speakers were Mr. Hicks, M.P., and Mr. Wolstencroft.

The deputation attended to discuss a resolution passed by the General Council in September last and raised a number of questions with regard to the Housing Bill and the Government's housing policy for the future, emphasising particularly that, in their view, the essential need of ensuring an adequate supply of small houses for letting to the lower paid wage earners required the continuance and extension of the building activities of local authorities.

The Minister of Health, in reply, said that he keenly welcomed the opportunity of discussing these matters with representatives of the Trades Union Congress. After replying to the detailed points raised by the deputation, he said that he felt there was much common ground between them, and he fully agreed that the essential housing need of the present time was two-fold: the provision of small houses to let at rents within the means of the poorer paid members of the working classes, and an energetic programme of slum clearance. He differed from them only in the methods which were considered most effective to meet this need, and he was confident that the Government's policy was calculated to achieve both of these objects most efficiently and rapidly.

APPEALS IN POOR PERSON CASES.

An application was made on Monday, 13th February to the Court of Appeal (Lord Justice Scrutton, Lord Justice Greer, and Lord Justice Slesser) on behalf of a poor person for leave, under Ord. XVI., r. 31 (E), to appeal from the judgment of the court below. That Order states: "There shall be no appeal as a poor person to the Court of Appeal by anyone admitted to take or defend or be a party to any legal proceedings under the rules of this Order without leave of the court or of the judge before whom the matter is heard or of the Court of Appeal." Lord Justice Scrutton said that it was the practice of that court to refer the papers in such cases to the two junior members of the court to consider whether leave to appeal as a poor person should be granted, and a notification would then be made.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I. MR. JUSTICE EVE. Witness. Part II.	GROUP I. MR. JUSTICE MAUGHAM. Witness. Part I.
M'nd'y Feb. 27	Mr. Jones	Mr. More	Mr. More	Mr.*Ritchie
Tuesday .. 28	Ritchie	Hicks Beach	*Ritchie	*Andrews
W'ns'y Mar. 1	Blaker	Andrews	Andrews	*More
Thursday . 2	More	Jones	*More	Ritchie
Friday 3	Hicks Beach	Ritchie	Ritchie	*Andrews
Saturday .. 4	Andrews	Blaker	Andrews	More

DATE.	GROUP I. MR. JUSTICE BENNETT. Non-Witness.	MR. JUSTICE CLAUSON. Witness. Part I.	GROUP II. MR. JUSTICE LUXMOORE. Non-Witness.	MR. JUSTICE FARWELL. Witness. Part II.
M'nd'y Feb. 27	Mr. Andrews	Mr.*Hicks Beach	Mr. Blaker	Mr.*Jones
Tuesday .. 28	More	*Blaker	Jones	Hicks Beach
W'ns'y Mar. 1	Ritchie	*Jones	Hicks Beach	*Blaker
Thursday . 2	Andrews	*Hicks Beach	Blaker	Jones
Friday 3	More	Blaker	Jones	*Hicks Beach
Saturday .. 4	Ritchie	Jones	Hicks Beach	Blaker

* The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement Thursday, 9th March, 1933.

	Div. Months.	Middle Price 22 Feb. 1933.	Flat Interest Yield.	†Approximate Yield with redemption
English Government Securities			£ s. d.	£ s. d.
Consols 4% 1957 or after	FA	107½	3 14 5	3 10 7
Consols 2½%	JAJO	74½	3 7 1	—
War Loan 3½% 1952 or after ..	JD	99½	3 10 6	—
Funding 4% Loan 1960-90	MN	110½	3 12 5	3 8 0
Victory 4% Loan (Available for Estate Duty at par) Av. life 29 years	MS	107¾xd	3 14 3	3 11 4
Conversion 5% Loan 1944-64 ..	MN	117½	4 5 1	3 2 0
Conversion 4½% Loan 1940-44 ..	JJ	111½	4 0 9	2 15 8
Conversion 3½% Loan 1961 or after ..	AO	100	3 10 0	—
Local Loans 3% Stock 1912 or after ..	JAJO	87	3 9 0	—
Bank Stock	AO	330½	3 12 7	—
Guaranteed 2¾% Stock (Irish Land Act) 1933 or after	JJ	77½	3 11 0	—
India 4½% 1950-55	MN	109	4 2 7	3 15 5
India 3½% 1931 or after	JAJO	89	3 18 8	—
India 3% 1948 or after	JAJO	76½	3 18 5	—
Sudan 4½% 1939-73	FA	110	4 1 10	2 13 6
Sudan 4% 1974 Red. in part after 1950	MN	108	3 14 1	3 8 0
Transvaal Government 3% Guaranteed 1923-53 Average life 12 years	MN	100	3 0 0	3 0 0
Colonial Securities				
*Australia (Commonw'th) 5% 1945-75	JJ	106	4 14 4	4 7 0
*Canada 3½% 1930-50	JJ	100	3 10 0	3 10 0
*Cape of Good Hope 3½% 1929-49 ..	JJ	100	3 10 0	3 10 0
Natal 3% 1929-49	JJ	95	3 3 2	3 8 2
New South Wales 3½% 1930-50 ..	JJ	94	3 14 6	3 19 10
*New South Wales 5% 1945-65 ..	JD	106	4 14 4	4 7 9
New Zealand 4½% 1948-58	MS	108	4 3 4	3 15 10
*New Zealand 5% 1946	JJ	110	4 10 11	4 0 0
Nigeria 5% 1950-60	FA	112	4 9 3	4 0 2
*Queensland 4% 1940-50	AO	101	3 19 2	3 16 11
*South Africa 5% 1945-75	JJ	110	4 10 11	3 18 9
*South Australia 5% 1945-75 ..	JJ	106	4 14 4	4 7 0
*Tasmania 3½% 1920-40	JJ	99	3 10 8	3 13 4
Victoria 3½% 1929-49	AO	96	3 12 11	3 16 5
*W. Australia 4% 1942-62	JJ	100	4 0 0	4 0 0
Corporation Stocks				
Birmingham 3% 1947 or after ..	JJ	85	3 10 7	—
Birmingham 4½% 1948-68	AO	112	4 0 4	3 10 2
*Cardiff 5% 1945-65	MS	110xd	4 10 11	4 0 0
Croydon 3% 1940-60	AO	93	3 4 6	3 8 0
*Hastings 5% 1947-67	AO	113½	4 8 1	3 14 9
Hull 3½% 1925-55	FA	98	3 11 5	3 12 8
Liverpool 3½% Redeemable by agreement with holders or by purchase ..	JAJO	98	3 11 5	—
London County 2½% Consolidated Stock after 1920 at option of Corp.	MJSD	73	3 8 6	—
London County 3% Consolidated Stock after 1920 at option of Corp.	MJSD	86	3 9 9	—
Manchester 3% 1941 or after ..	FA	85	3 10 7	—
Metropolitan Consd. 2½% 1920-49 ..	MJSD	91	2 14 11	3 3 11
Metropolitan Water Board 3% "A" 1963-2003	AO	88	3 8 2	3 9 1
Do. do. 3% "B" 1934-2003 ..	MS	89	3 7 5	3 8 3
Do. do. 3% "E" 1953-73 ..	JJ	92½	3 4 10	3 6 11
*Middlesex C.C. 3½% 1927-47 ..	FA	101	3 9 4	—
Do. do. 4½% 1950-70	MN	112	4 0 4	3 11 7
Nottingham 3% Irredeemable ..	MN	85	3 10 7	—
*Stockton 5% 1946-66	JJ	109½	4 11 4	4 1 10
English Railway Prior Charges				
Gt. Western Rly. 4% Debenture ..	JJ	101½	3 18 10	—
Gt. Western Rly. 5% Rent Charge ..	FA	114½	4 7 4	—
Gt. Western Rly. 5% Preference ..	MA	78½	6 7 5	—
‡L. & N.E. Rly. 4% Debenture ..	JJ	82½	4 17 0	—
‡L. & N.E. Rly. 4% 1st Guaranteed	FA	62½	6 8 0	—
London Electric 4% Debenture ..	JJ	102½	3 18 1	—
‡L. Mid. & Scot. Rly. 4% Debenture ..	JJ	91½	4 7 5	—
‡L. Mid. & Scot. Rly. 4% Guaranteed	MA	75½	5 6 0	—
Southern Rly. 4% Debenture ..	JJ	99½	4 0 5	—
Southern Rly. 5% Guaranteed ..	MA	107½	4 13 0	—
Southern Rly. 5% Preference ..	MA	81½	6 2 8	—

*Not available to Trustees over par.

†In the case of Stocks at a premium, the yield with redemption has been calculated as at the earliest date; in the case of other stocks, as at the latest date.

‡These Stocks are no longer available for trustees, either as strict Trustee or Chancery Stocks, no dividend having been paid on the Companies' Ordinary Stocks for the past year.

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